

Analysis of Influencing Factors of Ecological Taxation Based on Eviews Model

Yizhe Sun

School of Management, Shanghai University, Shanghai, China

syzh@163.com

Keywords: Influencing Factors, Ecological Taxation, Eviews Model

Abstract: With the progress of science and technology, environmental protection has become more and more important. Ecological taxation can not only improve the overall income of the country, but also achieve the effect of ecological environment protection. In order to analyze the influencing factors of ecological tax, aiming at the phenomenon that the growth rate of ecological tax in Chongqing is faster than the economic growth, this paper adopts the empirical analysis method to sort out and analyze the tax revenue and economic growth data of Chongqing. Then the Granger causality test is carried out and a simple economic model is constructed to study the correlation between tax revenue and economic growth in Chongqing. Finally, the results of empirical analysis show that ecological tax revenue is closely related to environmental management and economic growth.

1. Introduction

With the development of science and technology, more and more people pay attention to environmental protection. Ecological tax, as a kind of tax, can not only promote the overall income of the country, but also realize the effect of ecological environment protection. In January 2008, the environmental protection tax was formally levied, and it has been more than a year since now, the implementation is relatively smooth overall. But at the same time, there are some problems in the process of implementation, such as insufficient attention to the establishment of tax standards, lack of coordination between collection and management, and so on. It is necessary to further deepen the reform in order to give full play to the role of environmental protection tax policy in pollution prevention and control. If the government wants to further determine the factors that affect the tax revenue, it needs to analyze it from different aspects. The government mainly through two aspects to analyze the ecological tax, the first is environmental management, the second is economic development.

As far as environmental management is concerned, while raising attention to environmental protection, it has also raised the emphasis on tax policies, so, this behavior guides people to consume correctly and reduce the use of consumer goods that will affect environmental protection work. Take more effective measures to improve the actual effect of eco-environmental protection work. Controlling the use of wood consumables can reduce the use of wood and improve the effect of ecological environment protection. A consumption tax on cars would raise the burden on owners of larger vehicles, encourage companies to produce smaller cars, and reduce resource consumption better. In fact, imposing ecological taxes on pollution-prone products raises their operating costs and reduces resource consumption. The protection and destruction of ecological environment are corresponding, and the intensity and degree of destruction of ecological protection will be accompanied by the continuous improvement and promotion of people's understanding and understanding of these contents, and more in-depth research will be carried out on the related contents.

Tax revenue comes from economy, economy determines tax revenue, and tax revenue counteracts on economy, which may not only promote economic growth, but also hinder economic growth. In recent years, tax revenue has far exceeded the growth rate of GDP in that year. Many scholars point out that the process of modern economic growth is essentially a structural problem. Tax growth has

special relevance to economic growth in China. The relationship between tax revenue and GDP is the focus of academic attention. Economists all over the world also use different research methods to study the relationship between them. Statistically, many domestic scholars use the data from all over China to test the cointegration model between China's total tax revenue and GDP, and set up error correction models. The results show that there is a long-term equilibrium relationship between the two, and the Granger causality test shows that there is a mutual promoting relationship between the two. Since the establishment of the new area of the two rivers in Chongqing, the tax revenue has changed. At present, China is making great efforts to construct the new area, which has great reference significance to the tax policy choice of the new area construction in other cities.

The rest of this paper is arranged as follows: the second section introduces the preliminary work of this paper, the third section introduces the case study of Chongqing tax, and the fourth section analyzes the influencing factors of ecological tax, and finally gives the conclusion of this study in the fifth sections [1].

2. Methodology

There are two main factors affecting ecological taxation, one is economic growth, the other is environmental management. This section mainly uses relevant models to study the impact of economic growth on taxation, and the next chapter will focus on the impact of environment on ecological taxation.

2.1 Tax and economic growth-related theory

Understanding the influence of economic growth on taxation is of great significance to correctly understand and deal with the relationship between economy and taxation. Since the tax revenue came into being with the emergence of the country, the practice of human society has proved that economy is the source of tax revenue, and the economic condition of the country determines the generation and development of tax revenue. The distribution of national tax revenue is the surplus products and value produced by social workers, as well as the wealth accumulated in previous years. Only with the development of labor production and the continuous circulation of the national economy can tax revenue be generated and developed with the development of economy [2]. As far as a region is concerned, the level of economic growth is reflected in the total volume of scale. The speed of growth and the quality of benefits.

2.2 Basic tax theory

By the purpose of realizing the public finance function of the state, tax revenue is imposed on residents and non-residents for their property or specific acts by special government agencies, compulsory and not directly repaid in money or in kind.

In generally, his basic principles of modern taxation include the principle of fairness, the principle of efficiency, the principle of moderation and the principle of rule of law. The principle of fairness in taxation refers to the taxation of the government, the establishment of the tax system and the application of the tax policy, which is the basic principle of taxation. The principle of fairness in taxation requires that both horizontal and vertical equity be achieved. If the state of distribution determined by the market has indeed met the requirement of fairness, then the tax revenue should interfere with the state of distribution as little as possible. The principle of tax efficiency refers to the efficiency that the government should pay attention to in the process of taxation. On the one hand is the administrative efficiency, is in the process of taxation efficiency, it is required in the process of tax collection and payment of the total cost of as little as possible; On the other hand, economic efficiency, that is, in the process of taxation should be conducive to the promotion of economic efficiency. The principle of moderate taxation means that on one hand, the government should take it into account, on the other hand, it should also consider the ability of the economy to bear it. The principle of tax rule of law, the content of which includes the specification of one aspect of the

procedure and the clarity of the other. The former is a clear statutory requirement of the tax procedure, and the latter is a clear statutory requirement of the content of the taxation.

The main factors of taxation include taxpayer, object of taxation, tax base, tax rate and so on. Taxpayers are units and individuals who are directly liable to pay taxes, indicating who the state is taxing directly or who pays taxes directly to the state, including natural and legal persons. The object of taxation is the object of taxation, which indicates what the state is taxed on. The tax base is the base from which the amount of tax payable is calculated, including the amount of physical quantity and magnitude of value. The rate of tax is calculated at the rate of its taxable amount

The multiplier of tax is divided into two kinds: one is the influence of the change of the absolute amount of tax on the total income, the other is the influence of the change of tax rate on the total income. The tax multiplier is because the tax is in fact a deduction of the income earned by the taxpayer. In fact, the high or low tax will affect the concurrence of the investment and fully affects the income of the people. The change in taxation is in fact a de facto change in the opposite direction with respect to national income. If tax increases, then consumption together with investment demand will decline. The decline in income in one sector of the economy would lead to a continued decline in income in the other sector, which in turn would result in a multiple decline in national income.

2.3 Economic growth theory

Economic growth in most cases refers to the sustained increase in GDP in a country or region over a longer period of time. The direct factors of economic growth include productivity level, investment volume, and labor volume. The theory of economic growth mainly discusses the increase of national income [3]. It explains the long-term development of national income by analyzing how to stabilize economic growth and how various factors affect economic growth. The theory of economic growth is an important branch of contemporary western economics. The so-called economic growth refers to the growth of the output value of goods and services produced by a country or region. Usually refers to the growth of GDP or GNP achieved within one year in that country or region. The GDP, calculated by present value can reflect the economic scale of a country or region, and the GDP calculated by fixed price can be used to calculate economic growth.

At present, there are three main indicators to measure economic growth in China: GDP refers to the market value of all the final products and services produced by all resident units in a country or region over a period of time. GDP is generally recognized as a measure of national economy. The best indicator of condition. It reflects a country's economic situation and national strength and wealth. GDP has three accounting methods: production method, income method and expenditure method. GNP is the final result of income distribution for the first time in a country or region. Gross national product (GNP) is the gross domestic product (GDP) and foreign workers' remuneration and property income less the remuneration and property income paid to non-native resident units. National income (NI) is the gross national income after deducting material consumption.

2.4 Analysis of the correlation Model between Taxation and Economic growth

Because the Keynesian economic theory focuses on the closed three-sector economy, it only considers residents, enterprises and governments, and does not consider imports and exports. At the same time, in order to study the impact of taxation on the economy in a more comprehensive way, both quantitative and proportional taxes are taken into account [4]. The income method is used to account for national income and the following equation is obtained:

$$Y = C + S + T \quad (1)$$

Using the expenditure method to account for national income, the following equations are obtained:

$$Y = C + I + G \quad (2)$$

In these two forms, Y stands for national income, C, I, S stands for consumption, investment and savings respectively, G stands for government purchase, T stands for tax revenue, and consumption C and investment T are further expanded below.

$$C = \alpha + \beta Y_0 \quad (3)$$

$$T = T_0 + tY_0 \quad (4)$$

$$Y_0 = Y - T + tr \quad (5)$$

Of the above three formulas, α, T_0 are constant terms greater than 0, β, t are parameter items greater than 0, T_0 stands for quantitative tax, β and t represent marginal propensity to consume and marginal tax rate, respectively. Y_0 and tr represent disposable income and transfer payments, respectively [6].

Further collation of the above style is available:

$$Y = C + S + T \quad (6)$$

$$Y = \frac{\alpha - \beta T_0 + \beta tr + I + G}{1 - \beta + \beta t} \quad (7)$$

In order to analyze the influence of tax changes on economic changes, the partial derivative of Y to T is obtained. The results are as follows:

$$\frac{dY}{dT} = \frac{\beta}{1 - \beta + \beta t} \quad (8)$$

It can be seen that the change of tax revenue is opposite to the direction of economic change. The excessive burden of taxation will hinder the development of the economy. Only if the tax burden is appropriate can the economic growth be promoted.

3. An illustrative analysis

This paper selects Chongqing 2000-2015 GDP and tax revenue data to study the correlation. In order to carry out the Granger causality test, the stationarity test of the data is first done, and then the co-integration test is carried out if the data is stationary. Finally, the basic conditions of the Granger causality test are satisfied and then the Granger causality test is carried out, and the correlation relationship is obtained. Finally, a univariate OLS model is constructed, and the goodness-of-fit of the model is analyzed, and the relevant conclusions are drawn.

3.1 Indicators and data selection

Firstly, the paper defines the indicators and relevant data needed in the empirical analysis, taking into account the availability and effectiveness of the data. This paper selects the GDP and tax revenue data of Chongqing from 2000 to 2015. The data comes from the Chongqing Statistical Yearbook in the last 15 years. Economic growth is measured by Chongqing's GDP, and tax revenues are generated by a combination of annual tax and local tax revenues, according to TAX . The units are all hundred million yuan, and the econometric software chosen is Eviews 8.0.

Table 1. Tax Revenue and GDP growth in Chongqing

Year	GDP	Tax Revenue	Year	GDP	Tax Revenue
2000	1791	143.0289	2008	5793.66	678.3836
2001	1976.86	173.1025	2009	6530.01	787.2332
2002	2232.86	202.8373	2010	7925.58	1167.1218
2003	2555.72	245.35	2011	10011.37	1544.2221
2004	3034.58	301.6026	2012	11409.6	1679.5413
2005	3467.72	349.5484	2013	12783.26	1937.7099

2006	3907.23	421.9703	2014	14262.6	2231.1324
2007	4676.13	550.7337	2015	15717.27	2481.4564

Year: 2000-2015

Unit: 100 million yuan

3.2 Empirical analysis

3.2.1 Stationarity test

Only stationary or non-stationary sequences of the same order can be used to test Granger causality, and there is a long-term stable relationship. In order to eliminate the heteroscedasticity of time series, the natural logarithm of TAX and GDP is taken to obtain a new sequence LnTAX and Ln GDP. Then we use Eviews8.0 to perform ADF unit root test on LnTAX and LnGDP respectively to avoid false regression. First, we draw the time series diagram of LnTAX and LnGDP, as shown in Fig. 1.

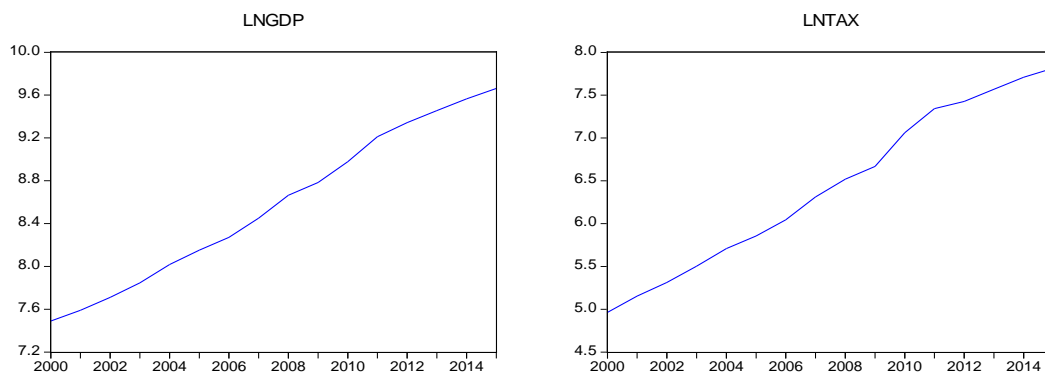


Figure 1. Time series diagram of LnTAX and LnGDP

According to the sequence diagram, both variables need to select the option with intercept item and trend. As can be seen from tables 1 and 2, at the level of 1%-10%, the horizontal forms of LnTAX and LnGDP in the two time series have unit roots, that is, non-stationary.

Augmented Dickey-Fuller Unit Root Test on LNGDP		
Null Hypothesis: LNGDP has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 3 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-1.404287	0.8040
Test critical values:		
1% level	-4.992279	
5% level	-3.875302	
10% level	-3.388330	

Figure 2. ADF Test results of LnGDP

Augmented Dickey-Fuller Unit Root Test on LNTAX		
Null Hypothesis: LNTAX has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 3 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-2.745837	0.2396
Test critical values:		
1% level	-4.992279	
5% level	-3.875302	
10% level	-3.388330	

Figure 3. ADF Test results of LnTAX

The results of the first-order difference, as shown in Figure 2 and 3, are followed by the existence of unit roots at a significant level of 1%-10%.

Augmented Dickey-Fuller Unit Root Test on DLNGDP		
Null Hypothesis: DLNGDP has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 0 (Automatic - based on SIC, maxlag=0)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-2.478627	0.3312
Test critical values: 1% level	-4.800080	
5% level	-3.791172	
10% level	-3.342253	

Figure 4. Results of first order differential ADF Test for LnGDP

Augmented Dickey-Fuller Unit Root Test on DLNTAX		
Null Hypothesis: DLNTAX has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 0 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-2.757609	0.2325
Test critical values: 1% level	-4.800080	
5% level	-3.791172	
10% level	-3.342253	

Figure 5. Results of first order differential ADF Test for LnTAX

After the second-order difference treatment, we can get that LnGDP and LnTAX have no unit root after the second-order difference, that is, stationary. Both LnGDP and LnTAX are second-order simple integral, which satisfies the condition of co-integration test.

Augmented Dickey-Fuller Unit Root Test on D(LNGDP,2)		
Null Hypothesis: D(LNGDP,2) has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 1 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-5.994518	0.0026
Test critical values: 1% level	-4.992279	
5% level	-3.875302	
10% level	-3.388330	

Figure 6. Results of LnGDP second order difference ADF test

Augmented Dickey-Fuller Unit Root Test on D(LNTAX,2)		
Null Hypothesis: D(LNTAX,2) has a unit root		
Exogenous: Constant, Linear Trend		
Lag Length: 1 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-5.585790	0.0045
Test critical values:	1% level	-4.992279
	5% level	-3.875302
	10% level	-3.388330

Figure 7. Results of LnTAX second order difference ADF test

3.2.2 Co-integration test

The co-integration test of LnGDP and LnTAX was performed by EG two-step method. First, the OLS model is constructed, and then the residual E is tested by ADF test. The test results are as shown in Figure 8. The test statistics of ADF are less than the critical value at the level of 1% and 10% significance, so the original hypothesis is rejected. That is, the residual sequence E is stationary. Through the cointegration test, there is a cointegration relationship between LnGDP and LnTAX.

Augmented Dickey-Fuller Unit Root Test on E		
Null Hypothesis: E has a unit root		
Exogenous: None		
Lag Length: 1 (Automatic - based on SIC, maxlag=3)		
	t-Statistic	Prob.*
Augmented Dickey-Fuller test statistic	-4.482595	0.0003
Test critical values:	1% level	-2.754993
	5% level	-1.970978
	10% level	-1.603693

Figure 8. ADF Test results of residual E

3.2.3 Granger causality test

EvIEWS 8.0 was used to test the Granger causality between LnTAX and LnGDP. The results are shown in Figure 9. As can be seen from Figure 9, there is a bilateral causal relationship between LnTAX and LnGDP at the level of 5% significant, that is, LnTAX is the Granger cause of LnGDP on the level of 5% significant, and LnGDP is also the Granger cause of LnTAX.

Pairwise Granger Causality Tests			
Date: 05/29/18 Time: 21:06			
Sample: 2000 2015			
Lags: 2			
Null Hypothesis:	Obs	F-Statistic	Prob.
LNTAX does not Granger Cause LNGDP	14	3.96860	0.0581
LNGDP does not Granger Cause LNTAX		1.83865	0.2140

Figure 9. Granger causality Test results of LnGDP and LnTAX

3.2.4 Regression analysis

The independent variable LnTAX in the model has passed the T-test and reached the significant level. The final coefficient of the regression equation is $R^2 = 0.998118$, and the adjustable one is $R^2 = 0.997983$, both of which are close to 1. The fitting degree of the model is very high. The tax revenue

can explain the gross product very well. The F statistic is 7423.992, its P value is 0.000000, which shows that the model is significant, and the linear correlation between the tax revenue and the gross product is significant.

Based on the estimated results, the specific regression equation is drawn up as follows:

$$\text{LnGDP} = 3.671042 + 0.761919\text{LnTAX} \quad (9)$$

According to the equation, every 1% increase in tax revenue leads to an increase of 0.761919% in gross domestic product. It shows that the tax revenue to promote the economic growth of Chongqing is significant.

Dependent Variable: LNGDP
 Method: Least Squares
 Date: 05/29/18 Time: 23:30
 Sample: 2000 2015
 Included observations: 16

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	3.671042	0.057509	63.83436	0.0000
LNTAX	0.761919	0.008843	86.16218	0.0000
R-squared	0.998118	Mean dependent var		8.574427
Adjusted R-squared	0.997983	S.D. dependent var		0.738062
S.E. of regression	0.033145	Akaike info criterion		-3.859405
Sum squared resid	0.015380	Schwarz criterion		-3.762832
Log likelihood	32.87524	Hannan-Quinn criter.		-3.854460
F-statistic	7423.922	Durbin-Watson stat		1.536149
Prob(F-statistic)	0.000000			

Figure 10. Regression result

4. Protection measures of ecological taxation

Through the analysis of Eviews software above, it can be concluded that ecological tax is closely related to economic growth, which can be either positive correlation or negative correlation. The key is to correctly handle the relationship between the growth of tax revenue and economic development. In recent years, according to the research of some scholars, ecological tax also plays a certain role in ecological environment protection. The following will elaborate on the measures to improve ecological taxation.

4.1 Economic measures

4.1.1 Construction of a reasonable financial mechanism

With the development of market economy, it is necessary to strengthen the service function of government. It is an inevitable historical trend that government expenditure is faster than economic development, and it is inevitable that the growth of tax revenue must also be faster than that of economy, only in this way can we meet the needs of the government in the exercise of its functions. In order to straighten out the distribution relationship, we should correctly handle the distribution relationship among countries, enterprises and individuals, which is the premise of realizing the positive correlation between tax revenue and economic development. On the basis of taking into account the interests of the state, enterprises and individuals, we should fully mobilize the enthusiasm of enterprises and individuals by establishing an efficient market mechanism.

On the premise of stable growth of national income, the growth of tax revenue is faster than that of enterprises and the actual disposable income of individuals. Secondly, we should correctly handle the distribution relationship between the central and local governments. In accordance with the requirements of the tax system, further clarify the functions of the central and local governments, reasonable definition of income. On the premise of ensuring the realization of the macro-control

function of the central government, devolving management authority, giving local governments the necessary legislative power, collecting and managing power, and fully arousing the enthusiasm of local governments in financial management. We will further construct a new financial management mechanism that operates independently at the central and local levels.

Finally, we should deal with the relationship between tax growth and economic development correctly. On the basis of in-depth investigation and research, we should try to maximize the tax revenue and economic development by referring to international practice. From the previous research, it shows that the proportion of tax revenue in GDP is between 14% and 16%. In this range, the coefficient of tax elasticity is close to one or more, indicating that the synchronous growth of tax revenue and economy can be realized.

4.1.2 Optimize and improve tax policy

The current "postscript" tax system structure, which relies too much on turnover tax, is the fundamental reason for the decline of tax elasticity coefficient. Therefore, if you want to achieve the virtuous circle of tax and economic development, the current tax system must be structurally adjusted. First, we should gradually adjust the ratio of circulation tax to income tax and establish the main position of income tax. The excessive proportion of turnover tax is not conducive to the development of market economy, nor is it conducive to improving the coefficient of tax elasticity. Structural adjustment must be carried out. Its fundamental goal is to strengthen the main position of income tax and establish income tax as the main body. Circulation tax is the secondary subject of the tax system structure. Secondly, it is necessary to adjust the structure of the income tax system and strengthen the collection of individual income tax. In line with the changes in the pattern of national income distribution, the status and collection of individual income tax should be gradually strengthened in the future, through the improvement of the personal income declaration system, the formulation of reasonable deduction standards, the implementation of a comprehensive collection system, and so on. Further improve the current personal income tax system, on this basis, gradually impose inheritance tax, gift tax, establish and improve the personal income distribution adjustment tax system. Thirdly, it is necessary to adjust the tax burden structure and balance the tax burden among industrial departments, regions and enterprises. To adjust the tax burden structure, we must change the existing "five heavy and five light" tax burden as soon as possible, that is, the enterprise tax burden is heavy and the personal tax burden is light. The tax burden of productive industries is heavy, that of non-productive industries is light, that of state-owned enterprises is light, that of non-state-owned enterprises is light, that of commodity labor tax is light, that of income property tax is light, that of central and western regions is light, and that of coastal areas is light. Changing the tax burden of "five emphasis and five light" is the objective requirement of the unity of tax fairness and tax efficiency, and it is also an effective way to increase tax revenue and improve the coefficient of tax elasticity.

4.1.3 Promote the reform of taxes and fees and standardize the order of distribution

According to the principle of fiscal scale efficiency, the proportion of non-tax income is too large, which will inevitably lead to the decline of tax proportion and disrupt the distribution order. Therefore, to increase the proportion of tax revenue and enhance the coefficient of tax elasticity, we must unwaveringly promote the reform of taxes and fees. First, "fee to tax" and "standard fee" should be paid equal attention at the same time. More fees and less taxes lead to the non-standardization of the revenue mechanism of government departments, but it does not mean that all "fees" should be changed to "taxes", nor does it mean that there is no need for "fees" to exist. In fact, tax has the connotation and extension of tax, the status and function of fee, tax is the main channel, fee is supporting role. The tax is collected according to the principle of affordability, and the fee is collected according to the principle of benefit. Tax revenue plays a distribution and regulating role in the non-market field and the general government activity field, while the fee can play the distribution and regulation role in the regulation field between the market field and the general government activity field. Tax has the characteristics of stability, is a standardized distribution, taxes and fees are arbitrary, is a kind of irregular distribution. The two cannot replace each other, which requires us to change taxes or normative fees according to different circumstances. Second, we should resolutely

ban unreasonable charges and standardize reasonable charges. Reasonable charges can only be divided into two types of royalties and taxes. Charges must be premised on the provision of specific public facilities and services, otherwise they will be charged indiscriminately. Reasonable charges should first be regulated by legislation, and the central government should standardize the subject, scope, standard, powers, obligations, legal liabilities, etc., of the main body of the fee, the scope of the charge, the standard of the charge, the unit of charge and the unit of payment, etc., in the form of legal provisions, these charges can be made by law. Secondly, it is necessary to standardize the management, bring the charge funds into the budget management, implement the special account storage, to be arranged and used by the financial department, and change the chaotic situation of the current multi-head management. It is necessary to standardize the charging behavior, implement the fee permit and the fee notification system as soon as possible, and at the same time establish an effective supervision and inspection system and a punishment system for violation of discipline, so as to ensure that the law must be followed and the law must be investigated. As for the operating charge after the “enterprise” of some former government units, it shall be uncoupled from the government system and transferred to the commercial fund operation mode. Third, part of the fee will be changed to tax. The cost of suitable fee to tax is mainly some non-profit reimbursement fee, the general fee is levied, the cost with certain social significance and economic stability function. The way of fee to tax can be levied new tax, such as adding the current education fee, the additional and compulsory education fees in rural areas will be changed into independent education taxes, sewage charges and greening fees will be changed into environmental protection taxes, and social insurance premiums will be changed into social security taxes. Some fee items may also be included in the corresponding taxes, such as the collection of excavation fees and other charges used for urban construction, and so on, which can be uniformly collected in the urban construction tax. Some expenses (such as mineral resources compensation fee), which reflect the national sovereignty and the paid use of resources, will be incorporated into the resource tax, and finally the tax revenue will be returned.

4.2 Environmental management measures

4.2.1 Advocacy on raising ecological taxes

In the process of levying environmental protection tax in our country, it is necessary to further strengthen the environmental protection education of the people and improve the efficiency of the collection department. Through all kinds of news reports, we can strengthen the propaganda effect, improve the enthusiasm of people in the protection work, enhance the practical effect of environmental policy, and promote the all-round development of our society. It is necessary to pay attention to the degree of people's participation, the dominance of the government, the subjectivity of the market and the degree of attention they attach to are the three most important aspects. Only by meeting the combination of the three aspects can we meet all kinds of actual needs and further ensure the smooth progress of the relevant work. Through the propaganda of raising ecological tax, people will realize the practical function and effect of environmental protection work more deeply.

4.2.2 Adjustment of environmental supervision

As one of the most important tasks to promote the development of ecological taxation, the practical role of environmental supervision is of great significance to environmental improvement, so it is necessary to solve the related problems through more effective measures. First, it is necessary to establish a perfect environmental protection monitoring system, so that the environmental protection monitoring system covers a larger area to each region, so as to enhance the ability of ecological tax collection. Second, the government needs to make environmental information public. With the continuous development of environmental monitoring in China, the government can cooperate with the media, regularly disclose the environmental situation, deal with environmental related problems, and can also get people's suggestions through the network. Through this method to improve people's enthusiasm, but also to enhance the overall role and impact of the environmental supervision system.

5. Conclusion

This paper draws the main conclusion: the income of ecological tax is closely related to environmental management and economic growth. Environmental management has an impact on ecological tax by improving ecological tax publicity and adjusting environmental supervision, and the growth of tax revenue and economic growth is in a more reasonable range.

The rapid and stable growth of tax revenue depends on the steady growth of economy, and the negative effect of tax growth on economic growth is not obvious, it does not hinder the economic growth, that is, tax revenue and economic growth are basically coordinated development. Through empirical analysis, this paper shows that the tax growth of Chongqing is within the normal range, and the steady rise of economy can make the tax revenue grow continuously. Overall, GDP growth will change faster, followed by tax revenue, and tax revenue growth will change faster than GDP growth. We can see that the most important factor affecting the tax growth rate is the fluctuation of the economy, and the fluctuation range of the economy will have a great impact on the change range of the tax growth rate. To achieve steady growth of tax revenue, then GDP must have a more appropriate growth.

The future research trend is how the tax structure affects the total economic volume.

References

- [1] Roshaliza Taha; Sisira R. N. Colombage; Svetlana Maslyuk. Stock Market, Tax Revenue and Economic Growth: A Case-Study of Malaysia: International Conference on Management Science and Engineering 17th, 2010
- [2] Peter; Okoeguale; Ibadin, INDIRECT TAXES AND ECONOMIC GROWTH IN NIGERIA[J]. Economic Thought and Practice, 2, (2015) 3-3.
- [3] Scully G. W, Taxation and economic growth in New Zealand [J], Pacific Economic Review, 1996, pp. 169-177.
- [4] Lucas, Robert E. on the mechanics of Development Planting [J], Journal of Monetary Economics, 1990, pp. 3-42.
- [5] Marsden, Keith, "Links between Taxes and Economic Growth: Some Empirical Evidence", World Bank Working Paper, 1983, pp. 605.
- [6] Chunhong, H, An empirical test of the relationship between tax revenue and economic growth in China [J]. Journal of the Central University of Finance and Economics, 2006.