

# Chapter 13

## Climate–Positive Companies: AI Strategies for Education and Green Taxation in Colombia

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### ABSTRACT

*This study examines the role of Artificial Intelligence (AI) in fostering climate-positive businesses in Colombia, with a focus on green education and taxation strategies. By analyzing AI-driven solutions, we explore how adaptive learning platforms and predictive analytics can enhance environmental literacy and optimize eco-friendly fiscal policies. The research highlights case studies from key sectors—agriculture, energy, and manufacturing—demonstrating AI's potential to improve sustainability outcomes. We assess Colombia's National AI Strategy (2023) as a framework for scaling these innovations while addressing ethical challenges, such as algorithmic bias and equitable access. Our findings suggest that integrating AI into green education and taxation can accelerate Colombia's transition to a low-carbon economy, provided robust public-private collaboration and inclusive governance are prioritized. This work contributes to the growing discourse on AI for sustainability, offering actionable insights for policymakers, educators, and businesses committed to climate-positive growth.*

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## INTRODUCTION

In a world facing an unprecedented climate crisis, today's companies must transcend sustainability and evolve towards climate-positive business models. This implies not only mitigating its impact, but also actively contributing to environmental and social regeneration. This paradigm shift, fundamental to corporate climate responsibility, is driven by cutting-edge tools such as green taxation and corporate education, crucial elements for a successful energy transition. To fully understand this transformation, the research, entitled “Climate-positive companies: AI (Artificial Intelligence) strategies for education and green taxation in Colombia”, embarks on a multifaceted analysis, reviewing the existing literature, contextualizing the Colombian situation and employing a mixed methodology that combines qualitative and quantitative research to capture the complexity of the phenomenon.

The Colombian context, rich in biodiversity and with a growing commitment to the Sustainable Development Goals (SDGs), offers fertile ground to implement these strategies. This study explores how companies can capitalize on green tax measures and advanced educational tools to transform their performance, always considering the integration of emerging technologies such as artificial intelligence (AI), the Internet of Things (IoT), and Industry 5.0. Through case studies, expert interviews, and data analysis, this research aims to identify the key barriers and enablers to a successful adoption of these practices. Our initial results suggest that AI can revolutionize corporate education by personalizing sustainability learning and optimizing data management for green tax reporting. Similarly, we foresee a well-designed green taxation proposal, complemented by incentives for the use of AI for decarbonization, and significant use in cleantech investments and regenerative business models in the country.

The transition to climate-positive business models is more than an environmental necessity; it represents an unavoidable economic and social opportunity. Companies that lead this shift will be better positioned to meet the challenges of the global marketplace, while simultaneously meeting the expectations of consumers, investors, and regulators. Our findings will not only seek to synthesize the impact of AI-powered green taxation and corporate education but also offer practical recommendations that guide both businesses and policymakers towards a more resilient, equitable, and truly climate-positive future. This research is expected to reveal that the synergy between progressive fiscal policy, innovative educational programs, and the strategic use of AI is critical to accelerate the adoption of regenerative practices, positioning Colombia as a benchmark in the integration of sustainability and advanced technology.

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