

## The Educational ICMS And Its Effects On Amazonian Education

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### Abstract

*This paper proposes to examine the effects of the Educational ICMS on primary education in the states of the Legal Amazon, a region historically characterized by socioeconomic disparities and ongoing challenges in obtaining excellent education. This study employs a qualitative and exploratory methodology to investigate the implementation of the Educational ICMS policy in the states of Amazonas, Pará, and Tocantins, focusing on its impact on enhancing educational management and municipal performance in metrics such as the Basic Education Development Index (IDEB). The methodology integrates documentary research, a literature evaluation, and the assessment of secondary data from sources such as the School Census, SAEB, and the Information System on Public Education Budgets (SIOPE). The data indicate that, despite the Educational ICMS facilitating resource mobilization for education and enhancing quality-related metrics, substantial obstacles to its efficacy persist. The constrained capacity of municipal institutions, logistical challenges, and political opposition impede the consistent execution of the concept. Furthermore, the lack of comprehensive state-level evaluation systems compromises the precision of resource distribution. The study indicates that, for the Educational ICMS to effectively mitigate educational disparities in the Legal Amazon, enhanced coordination among various governmental tiers is necessary, alongside modifications to resource allocation criteria and ongoing technical assistance for local education managers (10 Italic)*

**Keywords:** Educational ICMS; Legal Amazon; public policy; primary education; educational inequality; education funding.

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### I. Introduction

Education represents a crucial pillar of human, social, and economic development in any nation. In Brazil, ensuring the right to excellent, equitable, and inclusive education constitutes an urgent challenge for public authorities, especially in areas historically characterized by structural inequalities, such as the Legal Amazon. This region, comprising nine Brazilian states, is marked by extensive territory, considerable cultural diversity, and substantial logistical challenges, all of which directly impact the delivery of public services, including education.

In recent decades, governmental policies concerning educational financing have worked to diminish inequities across federative bodies by fostering a more equitable redistribution of resources. Within this framework, the Educational ICMS serves as a mechanism for distributing a portion of the Tax on the Circulation of Goods and Services (ICMS) to municipalities, contingent upon indicators of basic education performance. Instituted by Constitutional Amendment No. 108/2020, the Educational ICMS integrates educational quality criteria into the distribution parameters of the municipal ICMS allocation, thereby motivating local governments to enhance their educational performance.

This approach signifies a substantial innovation by associating financial transfers with enhancements in educational performance, broadening the parameters of cooperative federalism and reinforcing shared accountability between states and municipalities in the funding of basic education. Nonetheless, its execution in areas like the Amazon prompts significant inquiries about the efficacy of this paradigm, considering the territorial, social, and institutional particularities that define Amazonian states.

The investigation aims to evaluate the effects of the Educational ICMS on education in the Amazon region, analyzing the degree to which this policy has enhanced educational indicators and the problems encountered by Amazonian states and municipalities in its execution. The research analyzes educational and fiscal data alongside a survey of specialized literature to comprehend the actual and possible impacts of the Educational ICMS on diminishing regional educational disparities.

This study aims to contribute to the broader discourse on education financing strategies and their role in alleviating the historical inequities prevalent in the Brazilian Amazon. In light of the imperative to guarantee quality education for all, it is crucial to rigorously evaluate policy mechanisms that can advance social justice, equitable educational funding, and the enhancement of local educational governance.

## **II. Theoretical Framework**

### **Principles Of The Icms And The Educational ICMS**

The Tax on the Circulation of Goods and Services (ICMS) is a state tax instituted under Article 155 of the 1988 Brazilian Federal Constitution. It serves as a principal revenue source for Brazilian states, and, by constitutional requirement, a fraction of its revenues must be distributed to municipalities. This revenue sharing is regulated by standards established in state legislation, adhering to the constitutional mandate that a minimum of 25% of ICMS revenues be allocated to municipalities (Article 158, IV, CF/88).

The distribution of this proportion is traditionally governed by two primary criteria: 75% is determined by the Fiscal Value Added (VAF), indicative of the economic activity in each municipality, and up to 25% is allocated based on criteria set forth by state legislation. This discretionary margin of 25% provides states with autonomy to advance particular public agendas via fiscal redistribution. The suggestion to connect a portion of these resources to basic education performance indicators evolved within this legal framework, resulting in what is now referred to as the "Educational ICMS."

The implementation of the Educational ICMS as a mechanism for promoting educational policies has gained significance through innovative initiatives in states like Ceará, which has since 2009 designated a portion of the municipal ICMS allocation to incentivize towns that attain exceptional educational results. The impact of this program in Ceará has been broadly acknowledged as beneficial, with significant enhancements in the Basic Education Development Index (IDEB), especially in the initial years of elementary education.

The acknowledgment of the Ceará model's efficacy resulted in the integration of the Educational ICMS into the constitutional framework by Constitutional Amendment No. 108, dated August 26, 2020, which revised Article 158 of the Federal Constitution. This amendment mandated that a minimum of 10% of the ICMS allocation to municipalities must be apportioned according to indicators of enhancement in educational results, assessed through national student performance evaluations and equity-related criteria. The implementation of these standards was assigned to state legislation, permitting a level of flexibility to adapt to local conditions.

Additionally, Complementary Law No. 141/2012, which governs minimum spending on health and education, strengthens the responsibility of federative institutions in fostering justice in the allocation of public resources. The Educational ICMS is integral to a larger initiative aimed at modernizing education financing systems, along with the concepts of the National Education Plan (PNE), federative justice, and collaborative governance.

The criteria for assessing transfers differ by state but typically encompass IDEB data, which integrates standardized test results and school approval ratings, alongside metrics of school flow, full-time enrollment, and the availability of suitably qualified school administrators, among other factors. The selection of these indicators is to both recognize exemplary performance and promote effective management practices while mitigating disparities among municipalities.

The Educational ICMS serves as a policy-implementation instrument via financial incentives. This program ties a segment of municipal budget to educational performance, motivating local administrators to use

strategies that increase teaching quality, including teacher professional development, data-driven school planning, and enhancements in educational facilities.

It is vital to emphasize that the efficacy of this policy hinges on a series of structural conditions, including the presence of robust state-level educational evaluation systems, the accessibility of reliable data, and the technical proficiency of municipalities to execute effective enhancements. Furthermore, the Educational ICMS ought not to be seen as an isolated solution, but rather as a component of a comprehensive policy framework designed to advance the right to equitable quality education.

### **III. The Educational Landscape Of The Legal Amazon**

The Legal Amazon encompasses a vast region consisting of nine Brazilian states: Acre, Amapá, Amazonas, Maranhão, Mato Grosso, Pará, Rondônia, Roraima, and Tocantins. This region comprises roughly 59% of the national land and hosts a highly diverse populace, including Indigenous peoples, traditional communities, riverine inhabitants, quilombola groups, and urban dwellers. Notwithstanding its environmental and cultural wealth, the Legal Amazon is characterized by significant social inequalities which are immediately manifested in the accessibility and quality of fundamental education.

The educational landscape of the Amazon is peculiar and significantly arduous. Numerous communities in the region are among the most impoverished in Brazil, exhibiting low Human Development Index (HDI) ratings and enduring structural flaws. Access to education is influenced by issues like extensive geographical dispersion, inadequate urban and educational institutions, constraints in riverine and terrestrial transportation, and a deficiency of skilled personnel. These limits substantially impede the attainment of national objectives for educational quality and equity set forth by the National Education Plan (PNE).

Data from the National Institute for Educational Studies and Research Anísio Teixeira (INEP) indicates that states in the Legal Amazon demonstrate some of the lowest results on the Basic Education Development Index (IDEB). In 2021, IDEB ratings for the initial years of primary school in states like Maranhão (4.7), Amazonas (4.8), and Pará (4.9) were below the national average (5.1). Performance in the latter years of basic education is increasingly alarming, with averages approaching or falling below 4.0 in multiple Amazonian states. These statistics indicate not just inadequate competence levels but also elevated rates of grade repetition, dropout, and age-grade discrepancy.

Limited school infrastructure represents a significant barrier to the attainment of the right to quality education. The School Census indicates that numerous schools in the region are deficient in libraries, computer or scientific laboratories, internet connectivity, and sufficient basic hygiene. A considerable number of schools function as multigrade institutions and are situated in inaccessible regions, especially in rural and riverine locations. Such circumstances necessitate tailored teaching approaches and supplementary resources, which are sometimes inadequate or inaccessible.

A significant difficulty pertains to the training and professional development of educational staff. The deficiency of sufficiently trained educators—particularly in essential curricular areas and in the advanced levels of primary and secondary education—remains a chronic problem in numerous Amazonian localities. Elevated staff turnover, inadequate remuneration, and restricted access to professional development programs compromise teaching quality and the stability of educational teams.

Inequities pertaining to gender, race, and geography are also apparent in students' access to and retention in education. Indigenous, quilombola, and riverine children encounter distinct obstacles, including the absence of multilingual educational institutions, insufficient acknowledgment of local cultural traditions, and curricula inadequately tailored to their circumstances. Urban peripheral communities are influenced by violence, unemployment, and social isolation, all of which directly affect school attendance and academic achievement.

In this framework, educational financing is crucial in mitigating these disparities. Municipalities in the Legal Amazon depend significantly on intergovernmental transfers to maintain their educational institutions. The Fund for the Maintenance and Development of Basic Education and the Valorization of Education Professionals (Fundeb) serves as the principal funding source for the majority of municipalities, supplemented by federal initiatives such as the National School Feeding Program (PNAE) and the Direct Money to Schools Program (PDDE).

Nonetheless, attaining equal allocation of public resources continues to pose a significant issue. Conventional distribution mechanisms—such as ICMS transfers predicated on Fiscal Value Added (VAF)—often advantage municipalities with elevated economic activity, adversely affecting poorer and more vulnerable regions. In this setting, the Educational ICMS arises as a strategic instrument for advancing fiscal and educational equity by associating a segment of transfers with enhancements in educational quality.

Acknowledging the unique characteristics of the Legal Amazon underscores the necessity for financial incentive policies, such as the Educational ICMS, to be supplemented by focused strategies for technical support, enhancement of local educational administration, and investments in infrastructure, teacher

development, and assessment systems. Performance-based incentives alone may prove inadequate to engender significant change in environments influenced by entrenched historical disparities.

The Educational ICMS could potentially repair this situation, contingent upon its integration with other public policies designed to address regional imbalances. Recognizing that municipalities do not start from uniform situations enables the formulation of policies that are better attuned to local realities and more resolutely dedicated to ensuring the right to education for all in the Amazon region.

#### **IV. The Educational ICMS As A Mechanism For Increasing Quality**

The implementation of the Educational ICMS constitutes an innovative strategy in Brazilian public policy, as it associates the allocation of a segment of fiscal revenues with enhancements in the quality of basic education at the municipal level. This strategy aims to reinforce a results-oriented incentive framework, wherein financial rewards are provided to motivate public administrators to prioritize initiatives that improve educational metrics. The Educational ICMS serves both a redistributive function and a pedagogical role, as it fosters and encourages effective practices in educational governance.

The fundamental tenet of this program is clear: towns that demonstrate superior performance in educational metrics are allocated a greater portion of ICMS money. The aim is to encourage local governments to invest in enhancing student learning results, ensuring sufficient school progression by decreasing grade repetition and dropout rates, and recognizing the value of education professionals. Consequently, objective evaluation criteria are utilized, grounded in official data such as IDEB scores, with supplementary indicators defined by state legislation.

The innovative implementation of the Educational ICMS model in the state of Ceará since 2009 has become a benchmark for other federative entities. In Ceará, 18% of the ICMS allocations to municipalities are contingent upon educational criteria, mostly assessed through success in the Permanent System for the Evaluation of Basic Education (SPAEC) and enhancements in school flow. This methodology has yielded remarkable outcomes, with substantial improvements in city IDEB scores, especially during the initial years of elementary school.

Other states have implemented same policies, notably those in the Legal Amazon. The state of Amazonas issued Law No. 5,758 in 2022, which instituted the Educational ICMS based on the performance of municipal schools under the Amazonas Education Evaluation System (SADEAM), with metrics such as approval rates and student attendance. Pará and Tocantins have both implemented distinct legislation that delineates the allocation of the local ICMS share based on educational criteria, however they employ varying proportions and methodologies.

These initiatives signify an emerging tendency that acknowledges education as a pivotal factor in the distribution of public resources, departing from the conventional economic rationale focused exclusively on Fiscal Value Added (VAF). The Educational ICMS links a portion of municipal funding to educational outcomes, so providing direct incentives for mayors and local officials to promote policies aimed at literacy, teacher development, effective school administration, and enhancements in educational infrastructure.

Nonetheless, the efficacy of this approach hinges on numerous important aspects. The evaluation standards implemented must be equitable, transparent, and effective in measuring authentic educational advancement. The exclusive assessment of raw outcomes, devoid of regard for the socioeconomic context of towns, may lead to distortions and injustices in resource allocation. Consequently, Constitutional Amendment No. 108/2020 mandates the consideration of not only absolute outcomes but also progress and equity, so promoting enhancement even in challenging circumstances.

A key component is the presence of strong and dependable state-level educational assessment systems. States without their own assessment tools sometimes depend on national evaluations like SAEB (the Basic Education Assessment System), whose data are not consistently updated annually or disaggregated at the local level. This constraint can impede the implementation of the Educational ICMS and diminish its efficacy as an incentive-driven program.

Moreover, it is imperative to guarantee that the supplementary resources created by the Educational ICMS are efficiently utilized for initiatives that improve educational quality. This necessitates planning capacity, technical proficiency, and effective administration at the municipal level—conditions that are not consistently available, especially in areas with deficient administrative frameworks and a lack of skilled personnel. In certain instances, state governments are required to furnish technical help and ongoing training to municipal education administrators.

In the Legal Amazon, these issues are exacerbated by logistical limits, limited self-generated earnings, and inadequate infrastructure. Nevertheless, the implementation of the Educational ICMS in the region signifies a tangible chance for transformation, contingent upon the support of supplementary policies designed to enhance municipal institutional capacity and coordinated efforts among several governmental tiers. Isolated

implementation of incentive-based policies, without adequate consideration of local contexts, may exacerbate inequities instead of mitigating them.

It is crucial to highlight that the Educational ICMS possesses considerable potential to catalyze a cultural transformation in public educational administration by encouraging data utilization, strategic planning, and rigorous goal monitoring. This policy prioritizes education in municipal budgetary competition, enhancing the significance of the educational agenda and providing concrete incentives for local administrators to invest more judiciously and with a greater emphasis on outcomes.

## **V. Methodology**

This article is identified as a qualitative study employing an exploratory and descriptive methodology, with the primary aim of examining the effects of the Educational ICMS on basic education in the states inside the Legal Amazon. A qualitative methodology was employed to facilitate a comprehensive knowledge of the phenomenon under examination, specifically concerning the social, institutional, and geographical settings that affect the policy's implementation across many towns in the region.

The research relies on documentary analysis and a comprehensive evaluation of pertinent literature. The documentary analysis entailed the scrutiny of state-level legislation concerning the Educational ICMS, including laws, decrees, and technical regulations, implemented by states in the Legal Amazon, specifically focusing on Amazonas, Pará, Tocantins, and Maranhão. Furthermore, institutional papers generated by State Courts of Accounts, State Secretariats of Education, and State Departments of Finance were examined.

The literature review utilized scientific papers, doctorate dissertations, master's theses, and technical reports published in the last decade, concentrating on subjects including education financing, federative equity, educational public policies, and regional disparities. The primary databases utilized comprised Google Scholar, SciELO (Scientific Electronic Library Online), BDTD (Brazilian Digital Library of Theses and Dissertations), and the INEP (National Institute for Educational Studies and Research Anísio Teixeira) repository.

Additionally, secondary data from public sources were examined, including the School Census (INEP), the Basic Education Assessment System (SAEB), the Information System on Public Education Budgets (SIOPE), along with data from the Federal Revenue Service and the National Treasury Secretariat (STN) regarding ICMS revenue collection and redistribution.

The examination of data was performed utilizing a comparative and interpretative methodology. Selected cases of states and municipalities that have adopted the Educational ICMS policy were analyzed, focusing on alterations in educational indicators prior to and following its adoption. This technique enables comprehension of the policy's practical operation, while also identifying its limitations and promise as a catalyst for enhancing educational quality.

The findings, because to the localized concentration on the Legal Amazon, should not be applied to the full national territory. They seek to offer empirical and analytical insights to enhance the discourse on the efficacy and adaptation of the Educational ICMS in environments characterized by significant social vulnerability and territorial variety.

## **VI. Actual And Potential Impacts In The Amazon Region**

The establishment of the Educational ICMS in the Legal Amazon has led to in distinct impacts, mirroring the diverse institutional capabilities and socioeconomic conditions of the states and municipalities within this extensive region. Despite the ongoing implementation of this policy in numerous states, it is already feasible to discern tangible effects and evaluate its potential in mitigating educational disparities and enhancing equity in the funding of basic education.

The Educational ICMS has significantly elevated the importance of education in local political and budgetary discussions within the Legal Amazon. The program incentivizes mayors and municipal education secretaries to prioritize expenditures in literacy, teacher training, school infrastructure, and enhancements in educational management by correlating funding transfers with school success indicators. This change in emphasis is especially important in an area traditionally characterized by financial limitations and restricted technical capabilities.

In Amazonas, the enactment of Law No. 5,758/2022, which governs the Educational ICMS, has already stimulated initiatives in many inland communities to enhance local education departments. Certain local administrations have commenced investments in pedagogical monitoring programs, procurement of educational resources, extension of school hours, and initiatives to mitigate dropout rates. Despite the preliminary nature of the impact data, there is an optimistic outlook concerning enhancements in approval rates and student proficiency, particularly in the initial years of primary school.

In Tocantins, where special legislation regulates the Educational ICMS (State Law No. 3,692/2020), an initial effort to educate public administrators about the significance of planning and monitoring educational results is evident. Despite numerous municipalities encountering operational challenges in fulfilling legislative

criteria—such as delivering precise and current educational data—the presence of a financial incentive has fostered increased involvement by municipal governments in initiatives designed to enhance learning outcomes.

Nonetheless, the policy's impacts are limited by the inadequate institutional capacity of numerous communities in the Amazon region. The deficiency of specialized technical personnel, information systems, and well-organized educational teams undermines the efficacy of the policy in numerous places. In tiny, rural municipalities with dispersed populations and restricted access to essential facilities, the execution of programs aimed at enhancing educational indicators is often sluggish and encounters significant logistical challenges.

The efficacy of the Educational ICMS is significantly contingent upon the proactive involvement of state governments, who are required to train local teams, furnish assessment and monitoring instruments, and propagate best practices. Results-oriented incentive schemes that neglect unequal initial conditions may exacerbate historical inequalities, systematically favoring towns with superior socioeconomic status while neglecting the most disadvantaged.

Conversely, if effectively developed, the Educational ICMS can serve as a potent tool for fiscal and social equity. Incorporating equity-focused criteria into resource allocation algorithms enables the policy to provide greater support to towns traditionally excluded in public investment, thereby fostering structural transformation. States like Ceará, which have modified their formulas to consider both absolute achievement and relative improvement, are significant examples of how incentives can be harmonized with educational equity.

This strategy is especially vital in the Legal Amazon. Municipalities exhibiting low IDEB scores and demonstrating consistent advancement in their indicators should be acknowledged and incentivized, even remaining below the state average. Similarly, distribution criteria must consider aspects such as the quantity of rural schools, the percentage of pupils in vulnerable circumstances, and the existence of traditional communities, thereby tailoring evaluation instruments to area particularities.

A significant potential effect of the Educational ICMS is its ability to enhance local public administration. The policy mandates towns to track educational data, establish objectives, and exhibit outcomes, so facilitating the modernization of educational administration and promoting enhanced efficiency, transparency, and strategic use of public resources. This is especially significant in the Amazon, where institutional fragility represents a primary obstacle to sustainable educational advancement.

It is essential to underscore that the Educational ICMS does not supplant existing educational finance mechanisms, such as Fundeb, but functions in a supplementary capacity. Its efficacy resides in its capacity to engage local administrators around explicit and quantifiable objectives, hence enhancing the collaborative governance structure between states and municipalities. In areas like the Legal Amazon, where disparities are more evident, incentive-based policies of this kind must be supplemented with structural investments, technical support programs, and measures designed to enhance the value of educational experts.

## **VII. Obstacles To The Execution And Efficacy Of The Educational ICMS In The Legal Amazon**

Notwithstanding the groundbreaking potential of the Educational ICMS, its successful implementation in the Legal Amazon encounters various institutional, political, and technical obstacles. The region's intricate territorial dynamics, poor socioeconomic indicators, and the administrative instability of numerous municipalities present substantial obstacles to the complete achievement of the policy's goals. Failure to address these hurdles in a coordinated and deliberate manner may undermine the anticipated good outcomes, potentially worsening existing regional imbalances.

The primary, and maybe most apparent, obstacle pertains to the institutional capability of municipalities in the Amazon region. A significant number of municipalities in the Legal Amazon function with constrained administrative frameworks, inadequately sized and underqualified personnel, and insufficient resources for planning and assessment. A multitude of institutions lack computerized education administration systems, which impedes attendance monitoring, student performance tracking, and the delivery of precise data to state authorities. In the absence of trustworthy and consistent data, fulfilling the requirements necessary for calculating transfers under the Educational ICMS becomes challenging.

Geographic dispersion and accessibility challenges constitute substantial impediments. In numerous communities, accessing remote schools may necessitate hours of travel via rivers or inadequately maintained roads. This situation hinders instructional oversight, school evaluation, and the management of external assessments. The logistics of educating educators, providing instructional materials, and maintaining basic infrastructural standards are expensive and complex. In such circumstances, enhancing educational indicators remains an elusive objective, despite the availability of financial incentives.

A significant limitation pertains to the lack of comprehensive state-level education assessment systems. For the Educational ICMS to operate effectively and equitably, standardized, regular, and contextually relevant assessment tools are needed. Numerous states inside the Legal Amazon have not established their own

student performance evaluation systems and depend on inconsistent and antiquated data, such as that generated by SAEB, which is conducted on a sampling basis and biennially. This disparity compromises the integrity of educational indicators and, thus, the reliability of the policy.

Legal and regulatory obstacles further hinder execution. In several states, the legislation of the Educational ICMS is either underdeveloped or ambiguous concerning the mechanism employed for calculating transfers. The allocation of weight to various indicators—such as educational outcomes, school progression, and equity—is not consistently established in a transparent or inclusive fashion. This ambiguity creates uncertainty for municipal managers, who may find it challenging to comprehend the applied criteria and, consequently, have difficulties in planning actions that match with the policy's objectives.

Local political opposition may also restrict the efficacy of the Educational ICMS. In specific situations, the policy is viewed as a means of state-level oversight over municipalities, provoking opposition, especially in areas where municipal autonomy is much esteemed. Furthermore, certain mayors, confronted with brief political terms and urgent demands, often prioritize immediate and conspicuous investments over educational initiatives that take time, strategic planning, and persistent work to provide consistent outcomes.

The absence of a culture of monitoring and evaluation in public education management represents a substantial barrier. Numerous towns persist in functioning under administrative paradigms centered on ordinary bureaucratic adherence rather than on enhancing learning. The lack of explicit objectives, performance metrics, and analytical instruments hinders administrators from recognizing significant deficiencies and enacting effective remedial actions. The Educational ICMS necessitates a significant transformation in institutional culture, reliant on quantifiable outcomes, which requires time, training, and ongoing technical assistance.

Furthermore, the social challenges encountered by students in the Legal Amazon must be considered. Severe poverty, food scarcity, spousal abuse, child labor, and restricted access to fundamental services directly impact academic achievement. A well-structured Educational ICMS cannot resolve these challenges independently. The strategy must consequently be integrated with comprehensive, intersectoral initiatives, especially in the domains of social assistance, health, sanitation, and school transportation.

Ultimately, there exists a risk that, without meticulously crafted equity criteria, the Educational ICMS may unintentionally exacerbate existing disparities. Towns with advantageous initial conditions typically get swifter benefits from the strategy, whereas more vulnerable towns encounter significant challenges in enhancing their indicators. This dynamic may establish a detrimental cycle wherein affluent communities acquire escalating resources and progress, while impoverished ones stagnate or experience revenue decline. To prevent such consequences, it is imperative to implement mechanisms that incentivize not only absolute success but also relative advancement and endeavors to surmount contextual obstacles.

The barriers to the efficacy of the Educational ICMS in the Legal Amazon are varied and intricate, necessitating coordinated efforts across state, municipal, and federal governments. Investments in technical training, administrative modernization, the establishment of state-level evaluation systems, and the formation of a collaborative federative environment informed by social justice are imperative. Only via such concerted initiatives can the Educational ICMS serve as a true catalyst for educational advancement and a mechanism for alleviating the region's enduring disparities.

### **VIII. Conclusion**

The investigation of the Educational ICMS, considering the conditions of the Legal Amazon, uncovers its capacity to serve as a catalyst for educational public policy, alongside the constraints imposed by entrenched structural inequalities. This policy associates the distribution of financial resources with educational indicators, thereby incorporating a comprehensive array of strategies designed to enhance the quality of basic education, promote accountability among federative entities, and bolster local educational governance.

In Amazonian states—marked by logistical difficulties, sparse population, administrative limitations, and significant social vulnerabilities—the Educational ICMS has served as a catalyst for beneficial transformation. Despite its structural implications being in the embryonic phase, there is already observable heightened municipal involvement in projects aimed at literacy enhancement, ongoing teacher training, performance-based management, and the promotion of equitable access to education.

Nonetheless, considerable obstacles to the policy's efficacy persist. Restricted local technical capacity, the lack of cohesive state-level evaluation systems, disparities in educational infrastructure, and social obstacles linked to extreme poverty and educational exclusion all impede the consistent and equitable execution of the Educational ICMS throughout the region. Overcoming these challenges necessitates collaborative efforts among states and municipalities, including support from the federal government, universities, and technical institutes, especially in capacity building, technical assistance, and infrastructural investment.

For the Educational ICMS to effectively serve its social purpose in the Legal Amazon, its implementation must be attuned to the region's unique context, employing redistribution criteria that prioritize not only absolute educational outcomes but also relative advancement, the resolution of structural obstacles, and

municipal administrative diligence. When well conceived and supported by technical and financial mechanisms, the policy can establish itself as a tool for fiscal and educational equity, aiding in the mitigation of the historical inequities that define the Amazonian region.

Consequently, the Educational ICMS is a tangible potential to enhance cooperative federalism, foster advancements in public education, and encourage increased equity in resource allocation. To prevent exacerbating existing disparities, the policy must be informed by a context-sensitive approach and ongoing political and institutional dedication to inclusion, equity, and quality education for all.

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