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EPN Comments on Greenhouse Gas Reporting Program Repeal
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The Environmental Protection Network (EPN) harnesses the expertise of more than 700 former Environmental Protection Agency (EPA) career staff and confirmation-level appointees from Democratic and Republican administrations to provide the unique perspective of former regulators and scientists with decades of historical knowledge and subject matter expertise.

Overview

Greenhouse gas (GHG) emissions lead to harms to human health and the environment at local, national, and global scales. Under the Clean Air Act (CAA) and other laws, EPA has both the authority and the obligation to address local, national, and global harms to human health and the environment. Congress has provided authority and funding to EPA to address greenhouse gas emissions, including to specifically collect information and data on greenhouse gas emissions from large U.S. emitters. Emissions reporting from sources is a foundational step to understand the local, state, regional, and sectoral details of aggregate national GHG emissions.

Implementation of EPA's proposed reconsideration of the GHG Reporting Program (GHGRP) would undermine this foundation: the door would be shut on availability of a comprehensive and reliable national inventory of U.S. GHG emission data, updated annually and developed in accordance with standard measurement and reporting procedures. The resulting diminished amount, quality, and transparency of available data would significantly harm the efforts of policymakers, scientists, and program managers in the United States and around the world seeking a better understanding of these emissions and their associated health and environmental impacts. Not only would users in the public sector be adversely affected, e.g., Federal agencies, states and local governments, and Congress, but also users in private organizations of various types, including industry, as well as members of the general public. The U.S.' global leadership role in aiding international efforts for improved methodologies and inventory improvement in other countries would be severely undermined. Notably, EPA's analysis of the proposed rule is flawed and lopsided, in that it fails to quantify any of the *costs* to society of halting reporting and dissemination of GHGRP data. EPA should withdraw the proposal and resume operation of the GHGRP.

GHG Emissions Lead to Harms for Human Health and the Environment

GHG emissions lead to harms to human health and the environment at local, national, and global scales, as shown by EPA, the National Academy of Sciences, the Intergovernmental Panel on Climate Change (IPCC), and other scientific organizations. As EPA stated in its original endangerment finding and subsequent actions, emissions of GHGs lead to increased concentrations of GHGs in the atmosphere, which subsequently alters both local, national, and global climate conditions. Ongoing local and national damages from climate change are numerous and well-documented, such as sea level rise, impacts on human health (e.g., heat stroke), impacts on food crops, ozone exacerbation, acidification and warming of oceans, and damages from weather events. Future projections of damages from increasing GHG emissions show a wide range of harms at multiple geographic scales. As EPN noted in its comments on EPA's recent proposed reconsideration of the endangerment finding, "numerous major national and international assessments of

the science that demonstrate climate change is now causing such harm and those harms will worsen in the future without effective action."[1]

EPA has Ample Authority to Collect GHG Emissions Data from Large U.S. Emitters

EPA's proposal maintains that it "does not have the authority to collect GHGRP data under CAA section 114(a)(1) for those sectors not subject to CAA section 136 … (EPA) believes that the statute is best read to require a closer nexus between continuous reporting obligations and an underlying statutory purpose, particularly given the Agency's obligation to take the cost of information collection and reporting into account when taking action."[2] EPA asserts that the information is not needed for "rulemaking and enforcement functions," and, therefore, it does not serve legitimate CAA purposes. EPA forgets its own history when it incorrectly asserts that "it has been over 15 years since the EPA originally promulgated the GHGRP information collection requirements, and since 2011 it has not used most of the information collected to carry out other provisions under the CAA."[3] As it did in its proposals to remove GHG standards for electricity generating units (EGUs) and motor vehicles, EPA simply ignores the clear CAA authorities covering GHGs in general and carbon dioxide in particular and further ignores EPA history and programs.

One of the purposes of the CAA as stated in Section 101 is:

> (c) Pollution prevention
>
> **A primary goal** of this chapter is to encourage or otherwise promote reasonable Federal, State, and local governmental actions, consistent with the provisions of this chapter, for pollution prevention. (emphasis added)

CAA paragraph 103(g)(3)(A) specifically calls for the pollution prevention program to include:

> Improvements in nonregulatory strategies and technologies for preventing or reducing multiple air pollutants, **including** sulfur oxides, nitrogen oxides, heavy metals, PM–10 (particulate matter), carbon monoxide, and **carbon dioxide**, from stationary sources, including fossil fuel power plants. Such strategies and technologies shall include improvements in the relative cost effectiveness and long-range implications of various air pollutant reduction and **nonregulatory control strategies such as energy conservation, including end-use efficiency, and fuel-switching to cleaner fuels**. Such strategies and technologies shall be considered for existing and new facilities. (emphasis added)

The clear and best reading of the CAA is that it provides clear authority for EPA to develop pollution prevention programs for GHGs and that Section 114 covers more than just "rulemaking and enforcement functions." In fact, Section 114 provides clear authority to collect information for "carrying out **any provision** of this chapter." Section 114 (a)(iii)(emphasis added). Obviously Section 103(g) is a provision of the CAA.

In fact, EPA has been using the information in the development of a plethora of pollution prevention programs covering GHGs and carbon dioxide. An incomplete list of these programs includes:

- AgSTAR

[1] https://www.environmentalprotectionnetwork.org/wp-content/uploads/2025/09/EPN-Comments-EF-Reconsideration-and-GHG-MV-Emissions-Repeal.pdf
[2] 90 FR 44596.
[3] 90 FR 44597.

- Center for Corporate Climate Leadership
- Coalbed Methane Outreach Program
- Combined Heat and Power Partnership
- ENERGY STAR
- Global Methane Initiative
- Green Power Partnership
- GreenChill
- Landfill Methane Outreach Program
- Responsible Appliance Disposal (RAD) Program
- SF6 Emission Reduction Partnership for Electric Power Systems
- Voluntary Methane Programs for the Oil and Natural Gas Industry

EPA's report, "The Power of Partnership Celebrating 30 Years of Climate Partnership Programs at EPA," lays out the success of these programs which includes "More than 6 billion metric tons of greenhouse gas emissions avoided and billions of dollars invested by the private sector over the past three decades. $500 billion in energy savings." The report documents that thousands of organizations including 40% of the Fortune 500 covering 33 industrial sectors have been involved in these programs.[4]

In addition, EPA has consistently used specific GHGRP data in developing and disseminating the annual U.S. national GHG inventory. As a signatory to the UN Framework Convention on Climate Change (UNFCCC), the U.S. has a treaty obligation, along with other developed countries, to submit an annual GHG inventory to the Secretariat of the UNFCCC. The national inventory uses a range of data sources from across federal agencies (DOE, USDA, and others) to compile the most accurate estimate of annual GHG emissions for the country. EPA notes in Annex 9 of the 2024 GHG Inventory that "The GHGRP dataset is an important resource for the Inventory" and that "EPA uses GHGRP data in a number of categories to improve the national estimates." For example, EPA notes that "For certain source categories in the Industrial Processes and Product Use chapter, EPA has relied on data values that have been calculated by aggregating GHGRP data that are considered confidential business information (CBI) at the facility level."[5]

The existence and success of the GHGRP and its use in the inventory, regulatory efforts, and voluntary programs, all of which have been supported and funded by Congress for decades, shows that the best reading of the CAA is that there is clear legal authority for the GHGRP. EPA finding otherwise is based on a biased and restricted reading of the Act.

The GHGRP is Integral to Implementation of Several Laws Beyond the CAA

The proposal does not adequately consider the importance of investments of taxpayer resources that EPA and other federal agencies have made in response to specific congressional direction in past authorizing legislation and appropriations acts. Congress specifically earmarked appropriations to stand up this program in those acts and has continued to provide funding for the reporting program ever since. Indeed, Congress has built on its original direction by passing other laws that have made the reporting program essential to

[4] https://19january2025snapshot.epa.gov/system/files/documents/2021-08/30_years_report.pdf
[5] https://www.epa.gov/system/files/documents/2024-04/us-ghg-inventory-2024-annex-9-use-of-epa-ghgrp.pdf

successful implementation of other priorities, such as the American Innovation and Manufacturing Act of 2020 (AIM Act) to reduce hydrofluorocarbons (HFCs) and the implementation of several IRS tax credits.

The GHGRP is Integral to the AIM Act

Congress wrote the AIM Act with the intent of using GHGRP monitoring, reporting, and verification to carry out the goals of the Act, such as production, importation, and consumption of HFCs. GHGRP Subpart OO requires reporting of industrial gas suppliers, including producers, importers, and exporters of HFCs and other fluorinated gases. EPA uses these data to quantify baseline HFC production and consumption – essential for establishing the phasedown schedule mandated under the AIM Act (which requires an 85% reduction by 2036). The reported quantities help EPA:

- Verify the accuracy of allowance allocations for producers and importers,
- Identify discrepancies between reported data and allowance use, and
- Ensure compliance with production and consumption caps.

Other GHGRP subparts are also essential to implementation of the AIM Act, such as:

- Subpart L (Fluorinated Gas Production)
- Subpart O (HCFC-22 Production and HFC-23 Destruction)
- Subpart T (Magnesium Production)
- Subpart DD (Electrical Equipment)

These provide facility-level emission data from sectors that either produce or consume HFCs. EPA uses these data to understand where and how HFCs are emitted in the U.S. economy, support rulemakings on technology transitions, leak reduction, and end-use restrictions, and improve lifecycle analyses and climate impact assessments of replacement refrigerants. A full list of the GHGRP subparts and their relation to implementation of the AIM Act is included in Table A of Appendix A.

In addition, the GHGRP allows EPA to cross-check compliance data. The AIM Act HFC Allocation Program requires entities to report their HFC activity separately under 40 CFR Part 84. EPA cross-references GHGRP Subpart OO data with Part 84 reports to detect underreporting or misreporting, reconcile reported production/import/export data, and support enforcement actions or audits.

Finally, when EPA developed its 2021 HFC Allocation Rule,[6] it relied on GHGRP Subpart OO data (2011–2019) to calculate baseline consumption and production. In addition, it used GHGRP sectoral data to estimate potential emission reductions from substitution measures.

The IRS Relies on the GHGRP for Several Tax Credits

Other agencies also rely on GHGRP data to implement their statutory missions. A clear example is the Internal Revenue Service (IRS) implementation of several tax credits, such as tax credits enacted under the Inflation Reduction Act that remain in effect. The credits include Section 45Q (for carbon capture and sequestration), Section 45V (for clean hydrogen), and Section 45Y (for zero emission electricity). The

[6] 86 FR 55116.

discussion below spells out the specific reliance areas of these tax credits on data collected by EPA in the GHGRP.

1. Carbon capture and sequestration - Section 45Q

Section 45Q provides a tax credit for CO_2 capture and storage. It relies on the GHGRP data as the authoritative record. Both IRS and DOE depend on EPA's GHGRP verification – especially under Subparts PP, TT, UU, and RR – to confirm that claimed sequestration is real, quantifiable, and permanent. This cross-agency data integration is central to preventing fraud, ensuring environmental integrity, and maintaining the credibility of the 45Q program.

In particular, Subpart RR of the GHGRP, which applies to facilities that inject CO_2 for geologic sequestration, requires reporters to:

- Report the mass of CO_2 received and injected,
- Demonstrate that the CO_2 is permanently stored, and
- Submit monitoring, reporting, and verification (MRV) plans approved by EPA.

This GHGRP data forms the basis for verifying eligibility under Section 45Q.

In addition, two other GHGRP subparts are directly relevant to Section 45Q:

- Subpart UU – For CO_2 injection operations not intended for long-term storage (e.g., enhanced oil recovery). These facilities must report the amount of CO_2 received and injected.
- Subpart RR – For geologic sequestration sites. These facilities must report detailed CO_2 mass balance and demonstrate permanent containment.

Taxpayers claiming Section 45Q credits must typically show that their storage or utilization sites report under these GHGRP subparts, and that their quantities claimed for the credit are consistent with EPA-verified data. EPA's GHGRP monitoring, reporting, and verification plans for reporters include monitoring techniques, leak detection, mass balance accounting, and annual third-party verification.

Without the GHGRP, the IRS will not be able to base the credits on independently verified and reliable data, backed by auditable methodologies. In addition, the IRS will have to revise existing IRS regulations, such as Notice 2020-12 and Rev. Proc. 2020-12 and later Treasury rules, all of which reference EPA-approved MRV plans and GHGRP reporting as part of demonstrating eligibility for 45Q.

2. Clean Hydrogen - Section 45V

Section 45V provides a per-kilogram tax credit for hydrogen produced with low lifecycle GHG emissions. Several GHGRP subparts provide data that feed into the 45V methods, as well as providing inputs to the Greenhouse gases, Regulated Emissions, and Energy use in Technologies (GREET) Model used by DOE to implement the tax credit. The information below illustrates that crosswalk:

- GHGRP Subpart C provides standardized CO_2, CH_4, and N_2O emission factors by fuel type (coal, gas, biomass, etc.). These data are used to calculate process energy-related emissions in hydrogen production (e.g., for steam methane reforming, electrolysis).
- GHGRP Subparts W (Oil & Gas Systems), C, D supply measured fugitive and vented emissions data. These data inform upstream GHG intensity of natural gas feedstock (critical for "blue" hydrogen pathways).
- GHGRP Subparts applicable to industrial processes (e.g., ammonia, hydrogen, chemical production) provide direct process emission data. The data are used to model emissions from Steam Methane Reforming, autothermal reforming, or methane pyrolysis.
- Subpart D and GHGRP power sector data define grid-average CO_2e per kWh. These are used to determine emissions for electrolytic hydrogen, based on electricity source.
- Subpart RR tracks injection and storage of CO_2 for 45Q compliance. This enables crediting of captured CO_2 in hydrogen processes with carbon capture and storage (CCS) ("blue hydrogen").

In the absence of the GHGRP data, this tax credit will be less reliable and not trustworthy.

3. Zero-emissions electricity - Section 45Y

As of the date of these comments, the IRS and Treasury are still finalizing guidance for Section 45Y (expected late 2025). They are consulting with EPA and DOE to define what constitutes zero GHG emissions, how lifecycle boundaries are drawn (e.g., direct vs. upstream emissions), and what measurement and verification systems apply. GHGRP Subpart C (combustion), Subpart D (electric generation), and others provide standardized emission factors and monitoring methods for electric generation. These methods are expected to underpin IRS lifecycle emission assessments for generation sources. In the absence of the GHGRP, the IRS will have to turn to alternative sources of data to develop these assessments and to verify data on emission intensity per kWh for existing sources claiming the credit.

In addition, in its appropriations documents, Congress has repeatedly discussed the GHGRP and through its actions implicitly recognized the ongoing utility of the program. See Appendix B for a specific list of recent congressional appropriations documents that reference the GHGRP. EPA clearly has both congressional authority, funding, and direction to continue to use its annual appropriations to continue GHG reporting.

Facility-level GHG Emissions Reporting is Foundational Information

The facility-by-facility data collected by the GHGRP is essential to inform policymakers and the public to understand GHG emissions in their towns, cities, counties, and states. While other data sources can complement facility-level data, they are not adequate substitutes. There are no other data sources that provide the detailed geographic extent of the data that the GHGRP provides. It ensures nation-wide GHG emissions data at all large emitting facilities (over the GHGRP reporting threshold of 25,000 metric tons of carbon dioxide equivalent each year) for every state in the nation for all the major greenhouse gases for every year. In 2023, the GHGRP covered about 85-90% of total U.S. greenhouse gas emissions.[7]

[7] https://www.epa.gov/ghgreporting/ghgrp-and-us-inventory-greenhouse-gas-emissions-and-sinks

Other potential data sources can complement data provided by the GHGRP but are not adequate replacements for it. These complementary sources include:

- The U.S. national GHG inventory (which EPA has stopped publishing as of Spring 2025). The inventory uses national level data and does not provide the facility-level granularity of the GHGRP, such as location mapping nor relative emissions from specific industries within the industrial sector, such as the largest emitting facilities within a specific industry.[8] As noted earlier, GHGRP is used in several reporting categories for the national inventory.

- EIA data: The data collected by the Energy Information Administration (EIA) can be used to calculate energy-related carbon dioxide emissions (e.g., from oil, gas, and coal combustion). In contrast, the EPA GHGRP and national GHG inventory provides a comprehensive, economy-wide accounting of all seven major GHGs (i.e., methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride). The EPA data also incorporate industrial processes involved in the production of cement, steel, and chemicals that generate GHGs from chemical reactions, rather than energy consumption used to power these facilities.

- State-level GHG reporting programs: Although a number of states have mandatory GHG reporting programs, there are many states with large GHG emitters with no such obligations (e.g., Florida, Pennsylvania, Texas, etc.). In addition to these gaps in geographic coverage, there are differences amongst state reporting programs that make national data comparability challenging such as differences in reporting thresholds, covered sectors and gases, verification requirements, disclosure and confidentiality, and timing.

- Aircraft, drone, and satellite monitoring: Airborne observations of GHG emissions from drones, aircraft, and satellites can provide useful information on emissions at a specific geographic location at a particular point in time. Satellites are particularly useful to gather data on emissions from countries with no emissions reporting or to identify hotspots of emissions of specific gases to verify compliance with international treaties, such as the Montreal Protocol. For example, the MethaneSAT was used in early 2025 to assess international sources of methane.[9] In the U.S., top-down monitoring data from satellites can be a useful complement to compare against facility-specific stack emissions monitors as well.[10] Airborne observations may be coupled with other plant operational data to generate estimates of annual emissions. In addition, the costs of satellites can run into the tens of millions to build and operate. For example, MethaneSAT costs were about $88M.[11] Facility stack emissions testing, continuous emissions monitoring systems (CEMS), or fuel monitoring at specific facilities can cost in the tens to hundreds of thousands for both capital and operation, depending on the number of stacks monitored.[12]

All of these activities provide valuable information, particularly for global monitoring of other countries. They can complement the U.S. national GHG reporting program, but cannot replace it at the same cost or scope.

[8] https://www.epa.gov/ghgreporting/ghgrp-and-us-inventory-greenhouse-gas-emissions-and-sinks
[9] https://www.reuters.com/business/energy/bezos-backed-methane-tracking-satellite-is-lost-space-2025-07-01
[10] https://carbonmapper.org/data
[11] https://www.reuters.com/business/energy/bezos-backed-methane-tracking-satellite-is-lost-space-2025-07-01
[12] https://www.epa.gov/sites/default/files/2020-07/documents/cs2ch4.pdf

EPA has Already Ceased Operation of the GHGRP and National GHG Inventory Programs

In 2025, EPA has already begun the process of halting the operation of the GHGRP as well as the national GHG inventory through its personnel actions, budgetary changes, and reorganization. Unless those actions are reversed, EPA will have largely accomplished its goal of shutting down the GHGRP even if the rule is not finalized, or if the final rule is over-turned by the courts.

Several personnel actions in 2025 have led to large scale departures from EPA of experienced GHG emissions inventory staff, at both the managerial and working level. For example, at least half of the managers (i.e., the Office Director, two Division Directors, and several Branch Chiefs) in the Office of Atmospheric Protection (OAP - the office responsible for the GHGRP and the national GHG inventory) have either resigned or taken deferred resignation. A number of experienced staff have also resigned.

In addition, the Office of Air and Radiation (OAR) has announced that it intends to complete a reorganization in 2025 that will eliminate the OAP and consolidate the staff and work into two new OAR offices. While the reorganization details are not transparent to the public, it appears from press reports that the new organization will have no climate change functions, such as climate GHG reporting, climate science, or climate economics.

Similarly, it appears that EPA has chosen to halt production and dissemination of the national GHG emissions inventory, which until 2025 had been submitted annually by April 15 of each year by the United States to the Secretariat of the UNFCCC. The national GHG inventory is an annual obligation under the treaty for all developed countries. However, this year, even though the draft of the latest emissions inventory (for 2023) had been completed and circulated for public comment on January 15, it has never been sent in final form to the UNFCCC nor disseminated on EPA's website.[13] And, through the personnel changes and reorganization of OAR discussed above, EPA appears to have reassigned its inventory experts and failed to make a place in the organization chart for any climate change related work, including future production of the national GHG inventory.

The Proposal Will Harm the Public Interest

The public, universities, researchers, and non-governmental organizations will lose access to reliable emissions information. GHGRP data provide a common framework for firms and researchers to compare information across firms and sectors. In a recent Information Collection Request for the GHGRP, EPA outlined a wide range of uses for the GHGRP data.[14] Below are several excerpted statements from the ICR that discusses some of the uses and applications of the data by states, industry, NGOs, and the public:

> "2(b) Practical Utility/Users of the Data
>
> The GHGRP collects information from facilities that directly emit GHGs or inject CO2 underground and from suppliers of certain products that contain GHGs. Reporting entities use uniform methods for calculating emissions, which enables data to be compared and analyzed. The

[13] https://www.epa.gov/ghgemissions/inventory-us-greenhouse-gas-emissions-and-sinks
[14] https://www.regulations.gov/document/EPA-HQ-OAR-2019-0424-0280

comprehensive GHG data reported directly from large facilities and suppliers across the country are easily accessible to the public via the EPA's online data publication tool, also known as FLIGHT (Facility Level Information on Greenhouse gases Tool) at: https://ghgdata.epa.gov/ghgp/main.do. FLIGHT is designed for the general public and allows users to view and sort GHG data for every reporting year starting with 2010 from over 8,000 entities in a variety of ways including by location, industrial sector, and type of GHG emitted. To support the needs of data users, all non-confidential data collected through the GHGRP are made available for download through Envirofacts (https://www.epa.gov/enviro/), a cross-EPA data publication website.

Data collected through the GHGRP complement the Inventory of U.S. Greenhouse Gas Emissions and Sinks (Inventory) and are used to significantly improve our understanding of key emissions sources by allowing the EPA to better reflect changing technologies and emissions from a wide range of industrial facilities.

The GHGRP data have also been used to support CAA policy in numerous ways. For example, GHGRP data on Petroleum and Natural Gas Systems (subpart W) were analyzed to inform targeted improvements to the 2016 New Source Performance Standards (NSPS) for the oil and gas industry and to update emission factor and activity data used for that proposal and the 2016 NSPS, as updated in the US GHG Inventory (83 FR 52056; October 15, 2018).

In addition, GHGRP data have been used to support voluntary programs. For example, GHGRP data are used by the Landfill Methane Outreach Program (LMOP) to supplement the LMOP Landfill and Landfill Gas Energy Project Database which includes data collected from LMOP Partners about landfill gas energy projects or potential for project development.

Several states also use GHGRP data to inform their own policymaking. For example, the state of Hawaii is using GHGRP data to establish an emissions baseline for each facility subject to their GHG Reduction Plan and to assess whether facilities meet their targets in future years. GHGRP data are also being used to improve estimates of GHG emissions internationally. Specifically, GHGRP data have been used to inform several of the updates to emission estimation methods included in the 2019 Refinement of the 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National GHG Inventories (the Refinement).

Lastly, the standardization of GHG data provides businesses with the necessary information to benchmark themselves against similar facilities, better understand their relative standing within their industry, and achieve and disseminate their environmental achievements. Businesses and other innovators can use the data to determine and track their GHG footprints, find cost- and fuel-saving efficiencies that reduce GHG emissions (e.g., through energy audits or other forms of assistance), and foster technologies to protect public health and the environment. In addition, transparent, public data on emissions allow for accountability of polluters to the public who bear the cost of the pollution. This powerful data resource provides a critical tool for communities to identify nearby sources of GHGs and provide information to state and local governments."

In addition, local communities concerned about environmental justice and about emissions from specific plants in their communities will lose access to detailed emissions and geographic information about sources. Emissions of GHGs can affect climate and atmospheric conditions in ways that can exacerbate air pollution

problems for many communities, including temperature effects on ozone formation, changes in chemical reaction rates, boundary layer heights that affect vertical mixing of pollutants, and changes in airflow patterns that govern pollutant transport.[15]

If the GHGRP is halted through either regulatory or administrative actions, the public and NGOs won't be able to hold companies accountable to the pledges that they have made to reduce emissions. Studies have shown that data transparency is a strong motivator for firms to change behaviors and can potentially lead to emissions reductions. For example, a recent paper finds that "Evidence from natural experiments in the U.S., the U.K., and France shows that climate risk disclosures by corporations and investment funds can prompt GHG emissions reductions. Mandatory, quantitative, and uniform disclosures tend to yield more meaningful reductions than voluntary, qualitative, or open-ended disclosures."[16] More specifically to the GHGRP, a 2021 NBER paper found that "power plants that are subject to the GHGRP reduced carbon dioxide emission rates by 7%" and that "The effect is stronger for plants owned by publicly traded firms."[17]

The Proposal Will Harm Congress and Federal Policymakers

Without the GHGRP, policy makers in Congress and the executive branch won't have the emissions data that they need to make informed policy decisions. For example, Senators and Representatives won't have information on emissions in their states or congressional districts at the facility-level, nor will they have access to sectoral emissions information (e.g., identifying the largest emitters in a particular industrial sector, such as cement production). This will harm their ability to develop or consider legislative options to address climate change and will impede their capability to calculate or estimate alternative costs of varying legislative options (e.g., for budget estimates conducted by the Congressional Budget Office).

Similarly, current and future executive branch officials and senior policymakers will lack access to data to assist them in formulating or analyzing alternative policy approaches to address GHG emissions in the future. Numerous agencies have used GHG emissions data for a range of purposes, including EPA, DOE, DOT, IRS, USDA, SEC, and others. As noted earlier, the national GHG inventory (if it were still to exist in the future) does not provide the same level of granularity and geographic detail as the GHGRP, nor does the EIA's estimates of GHG emissions from fossil fuel. As a result, policymakers and their analysts in the executive branch agencies will be challenged when trying to understand the costs and benefits of future policy options.

The Proposal Will Harm State and Local Governments

Multiple states have greenhouse gas reporting programs or use federal data in lieu of running their own programs. Without federal leadership, they may have to revise their existing laws or establish new requirements, which may not be consistent with the national reporting program. Here are a few examples of jurisdictions that could potentially be harmed in the absence of the GHGRP:

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[15] CCSP (2008). Analyses of the effects of global change on human health and welfare and human systems. A Report by the U.S. Climate Change Science Program and the Subcommittee on Global Change Research. Gamble, J.L. (ed.), K.L. Ebi, F.G. Sussman, T.J. Wilbanks, (Authors). U.S. Environmental Protection Agency, Washington, DC, USA.
https://www.epa.gov/clean-air-act-overview/air-pollution-current-and-future-challenges#_edn4

[16] https://scholarship.law.columbia.edu/sabin_climate_change/256/

[17] https://www.nber.org/system/files/working_papers/w28984/w28984.pdf

- California: has its own Mandatory Reporting Regulation (MRR), but GHGRP data provides supplemental verification for facilities operating in multiple states, benchmarking data for California-specific facilities, and data for out-of-state facilities that import electricity or fuels to California.
- Washington: has its own cap-and-invest program, but GHGRP data is used for facilities not covered under state reporting and for verification purposes.
- Multiple states with climate action plans (e.g., Colorado, Oregon, New Mexico, Illinois, and others) will lose critical tracking data to assess their progress with climate emissions targets.
- County and city air quality agencies focused on environmental justice for communities affected by localized air pollution will lose access to detailed facility-level data, particularly in industrial corridors along the Gulf Coast, Rust Belt cities with heavy manufacturing, fenceline communities near refineries and chemical plants, and port communities on the coasts.

The Proposal Will Harm Wall Street Firms, Investors, and Consumers

If EPA is able to halt or delay the GHGRP, Wall Street and investors will no longer have information about company emissions, both direct emissions from facilities as well as indirect emissions originating from the supply chain of manufactured products. Instead, they may have to rely on state and voluntary disclosure schemes, which may not be national in scope nor consistent. Without comprehensive data, companies claiming emissions reductions will lose credibility and public trust.

In recent years, some institutional and individual investors have increasingly been interested in making investment decisions informed in part by information about the environmental footprint of the firms they invest in, including their GHG emissions. For example, Morgan Stanley's Institute for Sustainable Investing notes continuing strong interest in sustainable investing, particularly in younger generations (e.g., Gen Z and millennials). In April 2025, the Institute reported that about 85% of American investors are interested in sustainable investing and also found that "trust in reported data" is among the top barriers to including sustainable investments in portfolios, cited by almost 70% of investors and that "the data suggest that clarity and consistent results are needed for investors to feel fully confident in sustainable investing."[18]

These investors are constructing portfolios that take explicit account of the carbon footprint of the companies in the portfolio, where emissions data from sources like the GHGRP is essential. For example, a recent paper describes how a European pension fund has constructed an investment portfolio that explicitly calculates the carbon footprint of the portfolio using data on emissions of the constituent companies in the portfolio.[19] Multiple Wall Street and global firms have developed datasets and indexes that explicitly account for GHG emissions and most of them incorporate company-level GHG data into their methodologies.[20]

In addition to investors, consumers of products that companies claim to be sustainable will be harmed by loss of the GHGRP data. They will not be able to use GHGRP data to double-check company claims nor to

[18] https://www.morganstanley.com/insights/articles/sustainable-investing-interest-2025
[19] https://rpc.cfainstitute.org/sites/default/files/-/media/documents/article/industry-research/reconciling-portfolio-diversification.pdf
[20] https://www.msci.com/indexes/category/climate-indexes

assess emissions from specific facilities that manufacture products of interest. Consumers rely on a range of voluntary "green" labeling schemes for products, some run by the private sector and some with government involvement. For example, EPA hosts a website for sustainable purchasing of greener products and services at https://www.epa.gov/greenerproducts. Many organizations (such as governments at all levels and private sector firms, NGOs, and universities) are involved in sustainable purchasing decisions and need reliable and transparent data to assess the products they purchase. EPA, DOE, and other federal agencies have collaborated to improve the data quality of lifecycle emissions analyses and loss of the GHGRP data will impede their efforts.[21]

The Proposal Will Harm U.S. Companies

The proposal, if finalized, will harm U.S. companies in multiple ways. Companies will lose their existing investments in reporting infrastructure and see reduced public trust in their reported data if not validated by EPA. In the event that courts, Congress, or future Administrations take actions that reinstate much of the GHGRP, firms will suffer from facing new start-up costs to restore this infrastructure. At a time when firms need long-term certainty in their business dealings, both domestically and internationally, this proposal creates chaos and needless uncertainty.

In the event the GHGRP stops, companies will certainly face increased burdens if they have to interact with potentially inconsistent state programs. Multiple states currently run GHG reporting programs and are often aligned with each other and the GHGRP, but differences amongst states still exist. As noted earlier, there are variations amongst state reporting programs, such as:

- reporting thresholds,
- covered sectors and gases,
- verification requirements,
- disclosure requirements
- confidentiality, and
- timing.

In addition, without the GHGRP data, companies will lose the ability to use the data themselves to better understand their industry and their competitors. They would no longer be able to have emissions data to differentiate themselves and their products from others in their industry.

As noted earlier, companies will lose access to several tax credits (45Q, V, and Y) that use the GHGRP for monitoring, reporting, and verification. As commenters from the CCS and enhanced oil recovery (EOR) industries have already noted, issuance of this proposal by EPA has immediately created chaos and uncertainty for existing projects and tax credit deals that are harming firms today.

Companies will also suffer international trade consequences, particularly in the natural gas sector, as well as for other goods exported to the European Union (EU), Asia, or other countries considering carbon border adjustments. These adjustments apply a price to the GHG emissions embedded in imported energy-intensive goods, such as cement, iron and steel, aluminum, fertilizers, electricity, and hydrogen. The

[21] https://www.epa.gov/greenerproducts/improving-data-quality

price is intended to level the playing field between domestic manufacturers and importers and prevent production from moving to countries with less stringent emissions rules. The EU began the reporting phase of its program (the Carbon Border Adjustment Mechanism) in 2023 and full implementation will begin in 2026.[22] The United Kingdom (UK) has a similar scheme that will start in 2027. Without the GHGRP data, U.S. companies will not be able to show that they have independently-verified data on the GHG emissions embedded in the products they export to the EU and the UK (i.e., cement, iron and steel, aluminum, fertilizers, and hydrogen).[23]

In addition, the EU started implementation in August 2024 of a new methane regulation that mandates comprehensive measurement, reporting, and verification (MRV) of methane emissions from fossil fuels produced in or imported to the EU. This rule requires independent verification and potential sanctions for non-compliance. In response, EPA and DOE began to engage in discussions with the EU in the fall of 2024 seeking to demonstrate that existing U.S. programs were equivalent to the EU standards and thus minimize barriers to import of liquified natural gas from the U.S. to the EU. The U.S. is the top supplier of the EU's total LNG imports (about 45% in 2024). That share has increased to 55% for the first half of 2025.[24]

Halting the operation of the GHGRP will significantly harm the nascent efforts to ensure equivalence with the new EU standard, particularly the proposal to delay the Subpart W provisions for oil and gas until 2034. Clearly the EU will be reluctant to discuss potential equivalency of regulations that the U.S. is proposing to halt or delay. As a result, U.S. LNG producers may no longer have unfettered access to the European gas market. For more details, see the EPA/DOE exchange of letters in October and December 2024 found at the footnote below.[25]

The Proposal Will Harm U.S. Foreign Policy Interests

As noted earlier, the U.S. appears to have stopped implementing and disseminating data from the reporting program and the U.S. national GHG inventory. For decades since the UNFCCC came into force, the U.S. has been a global leader in pushing for more transparency about national GHG inventories, as well as leading the way to help other countries develop and improve national and sub-national emissions inventories. U.S. inventory experts have been leading members of the IPCC processes that have led to increasing quality and transparency of the national inventory methodologies. The GHGRP and the national inventory methodological improvements have led to important and synergistic improvements in data quality and accuracy. As EPA noted in the 2024 national GHG inventory:

> "The GHGRP dataset is an important resource for the Inventory. EPA uses GHGRP data in a number of categories to improve the national estimates, consistent with IPCC guidance, as summarized in Table A-252 below. Methodologies used in the GHGRP are consistent with methods in 2006 IPCC Guidelines, in particular "higher tier" methods which include collecting facility or plant-specific measurements. The GHGRP provides not only annual emissions information for reporting facilities and suppliers, but also other annual information, such as activity data and

[22] https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism_en

[23] https://www.gov.uk/government/publications/factsheet-carbon-border-adjustment-mechanism-cbam/factsheet-carbon-border-adjustment-mechanism

[24] https://www.energypolicy.columbia.edu/bridging-the-us-eu-trade-gap-with-us-lng-is-more-complex-than-it-sounds

[25] https://www.energy.gov/fecm/articles/doe-and-epa-letter-european-commission-asking-initiate-discussion-regulatory

> emission factors that can be used to improve and refine national emission estimates and trends over time. GHGRP data also allow EPA to disaggregate national inventory estimates in new ways that can highlight differences across regions and sub-categories of emissions, along with enhancing application of QA/QC procedures and assessment of uncertainties."[26]

The U.S. will clearly be harmed by the loss of the GHGRP and the national inventory, as well as by the brain drain of experienced inventory analysts. The national interest is not served when international measurement protocols are not shaped or informed by EPA and other federal inventory experts.

The Regulatory Impact Analysis is Incomplete and Flawed

The proposed rule is based on flawed estimates of the costs and benefits. EPA did not attempt to estimate any of the costs of the proposal to affected states, industry, or the public. As noted earlier, there are many ways in which the proposal would impose significant costs on other federal agencies (e.g., IRS) as well as members of the public, academia, NGOs, states, local governments, investors, companies, and U.S. foreign policy interests. Yet, EPA's sole attempt to discuss these costs in Section III of the proposal is to say: "the magnitude of these impacts or the response by non-EPA parties to adapt to these changes is too uncertain to quantify…." There was no demonstrated attempt in the proposal to conduct any quantifiable analysis of these costs.

On the benefits side of the equation, EPA devotes much more attention, claiming that the rule will avoid about $303 million annually in costs to reporting entities. Yet most of the avoided reporting costs of the proposal are attributable to the Subpart W provisions (about $256 million, or about 84% of the total benefits). Had EPA extended the period of analysis beyond 10 years, the benefits of the rule would be much lower, because the Subpart W provisions would be in force after 2034. Thus, the near-term benefits of the rule to all other reporters is only about $47 million per year.

In addition, EPA failed to examine a range of alternatives to the proposal. It's an all or nothing approach. More typically, EPA would have examined three or four alternatives, including revising the provisions of various specific sections to address particular concerns raised by specific industry sectors about costs or challenges with particular elements of the rules. Under EPA and the Office of Management and Budget (OMB) guidelines for conducting regulatory impact analyses for significant regulatory actions (which this proposal is), agencies are required to assess the benefits and costs of potentially effective and reasonably feasible alternative approaches and provide the underlying analysis of that alternatives assessment. OMB's Circular A-4 states that analysts should generally analyze at least three options: the proposed or finalized option; a more stringent option; and a less stringent one.[27] EPA could have refined the GHGRP to reduce the reporting burden for specific sectors. Instead, EPA simply proposed a complete removal of all requirements except for Subpart W.

Clearly EPA has not shown that the benefits outweigh the costs here nor has it adequately considered alternatives to reconsidering the entire GHGRP. EPA's basis to cease and delay the reporting program is flawed and not backed by impartial economic analysis.

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[26] https://www.epa.gov/system/files/documents/2024-04/us-ghg-inventory-2024-annex-9-use-of-epa-ghgrp.pdf
[27] https://www.reginfo.gov/public/jsp/Utilities/circular-a-4_regulatory-impact-analysis-a-primer.pdf

Conclusion

In conclusion, this proposal runs counter to EPA's mandate to reduce harms to human health and the environment, ignores Congressional intent, will harm multiple U.S. public and private interests, and is based on feeble analysis. The Administration has already decimated the EPA GHG reporting and inventory programs through its budget, personnel actions, and reorganization this year. These actions and this proposal will not outlast this Administration.

EPA should withdraw the proposal and resume operation of the GHGRP.

Appendix A

GHGRP Subparts Relevant to AIM Act Implementation

GHGRP Subpart	Sector / Source Category	Relevant Gases (HFCs or Related)	Key Data Reported	AIM Act Connection / EPA Use
Subpart OO	Suppliers of Industrial Greenhouse Gases	HFCs, PFCs, SF_6, NF_3, and other fluorinated gases	Production, import, export, transformation, destruction, inventory changes	Primary data source for establishing baseline production & consumption; cross-checked with AIM Act Part 84 reports for compliance and allowance allocation.
Subpart T	Magnesium Production	HFCs, SF_6	Process emissions and by-product generation/destruction	Supports understanding of emissions from manufacturing; used in lifecycle and abatement potential analysis.
Subpart O	HCFC-22 Production and HFC-23 Destruction	HFC-23	Generation and destruction of HFC-23 (a by-product of HCFC-22 production)	Supports AIM Act and Kigali implementation by tracking HFC-23 destruction requirements.
Subpart I	Electronics Manufacturing	HFCs, PFCs, SF_6, NF_3	Use and emissions during electronics and semiconductor manufacturing	Informs sector-based controls and technology transition opportunities under Section 103(h) of AIM Act.
Subpart QQ	Importers and Exporters of Pre-charged Equipment and Closed-Cell Foams	HFCs contained in imported products	Quantity of HFCs in imported products	Used to cross-check embedded HFC imports under AIM Act Part 84 Subpart A; prevents double counting and unauthorized imports.

Subpart DD	Electrical Equipment Use	SF_6, PFCs	Fugitive emissions from transmission/distribution equipment	Provides ancillary data on fluorinated gas management, though less central to AIM Act.
Subpart Q	Magnesium Production	SF_6	Use of SF_6 as a cover gas	Informative for broader fluorinated gas management and substitute evaluations.

Appendix B - Recent Congressional Documents Discussing the GHGRP Since 2019

Report (link)	Congress/ Year	Key excerpt (short)
H. Rept. 116-100 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2020*. Congress.gov	116th Congress (2019)	Directs that increases to the Atmospheric Protection program be applied "evenly to the greenhouse gas reporting program and the preparation of the Inventory of U.S. Greenhouse Gas Emissions and Sinks." Congress.gov
S. Rept. 116-123 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2020 (Senate)*. Congress.gov	116th Congress (2019)	Senate report accompanying S.2580 (FY2020 appropriations) includes program-level direction to EPA; report context references greenhouse gas reporting requirements in program discussions. Congress.gov
H. Rept. 117-631 — *Transparency in Energy Production Act of 2021* (House report) — includes GHGRP references. Congress.gov	117th Congress (2022)	Report cites EPA's GHGRP in discussion of oil & gas reporting and regulatory context (GHGRP and the Oil and Gas Industry). Congress.gov
H. Rept. 117-400 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2023 (House)*. Congress.gov	117th Congress (2022)	House FY2023 appropriations report (O/I&E) — program text and funding tables reference Atmospheric Protection program lines that include GHGRP activities. Congress.gov
H. Rept. 118-581 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2025 (House)*. Congress.gov	118th Congress (2024)	House FY2025 appropriations report contains language on GHGRP-related rule revisions and confidentiality concerns in its program discussion. Congress.gov
S. Rept. 118-201 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2024 (Senate)*. Congress.gov	118th Congress (2024)	Senate report text discusses EPA programs and includes references to greenhouse gas reporting requirements and expectations for EPA reporting/plans. Congress.gov

S. Rept. 114-281 — *Dept. of the Interior, Environment, & Related Agencies Appropriations Bill, 2017 (Senate)*. Congress.gov	114th Congress (2016)	Contains provisions continuing and limiting EPA's use of funds for implementing certain mandatory GHG reporting in specific sectors (e.g., manure); shows appropriations riders tied to reporting. Congress.gov