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September 11, 2026

Congressional Research Service
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R49348

CRS REPORT
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Committees of Congress

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SUMMARY

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U.S. Greenhouse Gas Reporting Program: Overview and Considerations for Congress

The U.S. Environmental Protection Agency (EPA) established the Greenhouse Gas Reporting Program (GHGRP) in 2009 in response to a congressional directive mandating economy-wide reporting of greenhouse gas (GHG) emissions. EPA described the program's purpose as gathering comprehensive emissions data to inform the development of future climate change policies.

The GHGRP requires reporting from three broad groups of covered entities. Direct-emitting facilities in covered source categories report the GHG emissions released directly from their on-site processes and fuel combustion. Suppliers of fuels and industrial gases report the potential emissions associated with their products if combusted, released, or oxidized. Facilities that inject carbon dioxide (CO_2) underground must report the quantities of CO_2 injected or sequestered underground. Reporting is generally subject to emissions thresholds for both direct-emitting facilities and suppliers, primarily a threshold of 25,000 metric tons of CO_2 equivalent ($MTCO_2e$) per year, although certain source categories are required to report regardless of their emissions levels. There is no threshold for CO_2 injection facilities, which must report all quantities of CO_2 sequestered or injected underground.

EPA began collecting GHGRP data in 2011 and has since collected data annually from approximately 8,000 direct-emitting facilities, suppliers, and CO_2 injection facilities nationwide. EPA states these data represent 85%-90% of annual U.S. GHG emissions. The GHGRP requires covered entities to calculate and report annual GHG emissions using methodologies specified in regulation, tailored to each source category. Covered entities must report data on the following GHGs: CO_2, methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), sulfur hexafluoride (SF_6), perfluorinated compounds (PFCs), and other fluorinated gases. The program also includes verification and recordkeeping requirements. EPA generally makes reported emissions data publicly available. According to EPA, the GHGRP is the only national dataset containing facility-level and economy-wide GHG emissions data. GHGRP data have been used across a range of federal activities, including developing emissions standards, administering tax incentive programs, and implementing and enforcing regulations. The data also inform EPA's *Inventory of U.S. Greenhouse Gas Emissions and Sinks*.

Different administrations have expressed varying views about whether, and to what extent, the Clean Air Act (CAA) authorizes EPA to collect economy-wide GHG data. EPA established the GHGRP under CAA Section 114 information collection authority, and under Section 821 for electric generating units specifically, following a directive in the Consolidated Appropriations Act, 2008 (P.L. 110-161). Beginning in 2025, EPA initiated a series of actions to reconsider the scope and requirements of the GHGRP. In its 2025 proposed rule, EPA asserts that Section 114 does not authorize continued economy-wide data collection, that the data are not needed to carry out the CAA, and that eliminating most reporting requirements would relieve reporting entities of compliance costs. EPA estimates the proposal would produce significant cost savings for reporting entities. Stakeholder positions on EPA's proposal reflect a range of views. Some stakeholders support the proposal, arguing that the program is burdensome and its costs outweigh its benefits, while others oppose it, arguing that the standardized, facility-level GHG data provide essential benefits across the public and private sectors.

EPA's reconsideration raises a number of policy questions for Congress. These include whether existing statutory authority adequately supports the program as currently implemented, whether to retain these authorities, or whether to modify these authorities. Congress may weigh the benefits of having standardized emissions data against the compliance costs for reporting the data. Congress could address these questions through legislation or through oversight of EPA's reconsideration of the program.

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Introduction

In 2009, the U.S. Environmental Protection Agency (EPA) established the Greenhouse Gas Reporting Program (GHGRP) in response to a congressional mandate to require mandatory, economy-wide reporting of greenhouse gas (GHG) emissions.[1] According to EPA, the GHGRP is the only mandatory nationwide program that provides facility-level reporting of GHG emissions from large industrial sources.[2] EPA states that 85%-90% of annual human-caused (i.e., *anthropogenic*) U.S. GHG emissions have been reported each year under the program.[3] With the exception of certain data designated as confidential business information (CBI), GHGRP data are publicly available.[4] These data include annual emissions estimates for each reported GHG; facility-level information, such as industry sector and location; and supplier-level information on fuel and industrial gas quantities supplied.[5]

The GHGRP applies to certain industrial facilities in covered source categories that directly emit GHGs from on-site processes, suppliers of fuels and industrial gases, and facilities that inject carbon dioxide (CO_2) underground for geologic sequestration or enhanced oil recovery. Reporting is generally subject to emissions thresholds, which cover facilities emitting 25,000 metric tons or more of CO_2 equivalent ($MTCO_2e$) per year and suppliers of products that would emit 25,000 $MTCO_2e$ or more per year if combusted, released, or oxidized.[6] There are certain source categories that do not have a reporting threshold, in part because nearly all facilities or suppliers in those categories would exceed it. Facilities that inject CO_2 underground are covered regardless of the amount injected. Covered entities began reporting GHGRP data to EPA in 2011. Since then, EPA has collected data annually from facilities, suppliers, and CO_2 injection facilities nationwide. In the most recent reporting year for which data have been published, 2023, approximately 8,000 direct-emitting facilities, suppliers, and CO_2 injection facilities reported their emissions under the program.[7]

Prior to the GHGRP, no comprehensive federal system existed for collecting facility-level GHG emissions data. Reporting relied on state programs, voluntary initiatives, and private datasets that used different reporting thresholds and data collection methodologies, which presented challenges for constructing a comparable national dataset. In its 2009 Mandatory Greenhouse Gas Reporting

[1] Consolidated Appropriations Act, 2008 (P.L. 110-161).

[2] EPA, "GHGRP Reported Data," updated January 29, 2026, https://www.epa.gov/ghgreporting/ghgrp-reported-data (hereinafter EPA, "GHGRP Reported Data").

[3] EPA, "Reconsideration of the Greenhouse Gas Reporting Program," 90 *Federal Register* 44591, September 16, 2025, https://www.federalregister.gov/documents/2025/09/16/2025-17923/reconsideration-of-the-greenhouse-gas-reporting-program (hereinafter EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591).

[4] EPA, "Find and Use GHGRP Data," updated December 23, 2025, https://www.epa.gov/ghgreporting/find-and-use-ghgrp-data.

[5] Greenhouse gases (GHGs) reported under this program include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulfur hexafluoride (SF_6), nitrogen trifluoride (NF_3), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and other fluorinated GHGs; see 40 C.F.R. §98.6.

[6] Carbon-dioxide-equivalent (CO_2e) is a unit of measurement that expresses the warming effect of different GHGs in terms of the amount of CO_2 that would have the same warming impact. For the regulatory definition of the entities required to report, see 40 C.F.R. §98.2.

[7] EPA uses 2011 as the base year for trend analysis; some source categories began reporting in 2012 or later as the program expanded. For more information on when different source categories started reporting, see Electronic Greenhouse Gas Reporting Tool (e-GGRT), "Frequently Asked Questions: Q409. In What Year Was Each Source Category Required to Begin Reporting," updated September 23, 2019, https://uat.ccdsupport.com/faq/Q409. *Reporting year* refers to the calendar year in which the emissions occurred. Under the GHGRP, covered entities report data for a given calendar year to EPA by March 31 of the following year. In the February 2026 EPA direct final rule, the deadline for reporting year 2025 data was extended from March 31, 2026, to October 30, 2026.

rulemaking, EPA stated that the program's purpose is to provide comprehensive and accurate data to inform the development of future climate change policies.[8] In addition, a range of federal programs and policymakers use the data for various purposes, including setting emissions standards, administering incentive programs, supporting voluntary initiatives, and informing emissions inventories.

In March 2025, EPA announced it would reconsider a number of regulations and programs, including the GHGRP, as part of a broader effort to eliminate regulatory obstacles and remove unnecessary administrative burdens.[9] In September 2025, EPA issued a proposed rule that would permanently remove the majority of the GHGRP's reporting requirements after reporting year 2024.[10] In February 2026, EPA issued a direct final rule extending the reporting deadline for reporting year 2025 from March to October of 2026 and stated its intent to address the "GHGRP Reconsideration Proposal" in subsequent actions.[11] No additional actions regarding the GHGRP have been published as of the date of this report.

This report describes the GHGRP as structured based on existing regulations and how it has been implemented historically. It also discusses covered entities and source categories; the methodologies used to calculate and verify emissions; the processes for collecting, reporting, and validating the data; enforcement; the GHGRP data collected; the uses of GHGRP data; EPA's recent actions to reconsider the program; and considerations for Congress.

2009 Rulemaking for Mandatory Reporting of Greenhouse Gases

EPA promulgated the rule establishing the GHGRP in 2009. This section describes the program's statutory authority and purpose, the regulatory framework the rule established, and amendments EPA has adopted.

Statutory Authority and Purpose

EPA established the GHGRP in response to a congressional directive. Specifically, the Consolidated Appropriations Act, 2008 (P.L. 110-161) provided $3.5 million for EPA to develop and finalize a rule that would "require mandatory reporting of greenhouse gas emissions above appropriate thresholds in all sectors of the economy of the United States."[12] In the accompanying joint explanatory statement, Congress directed EPA to "use its existing authority under the Clean Air Act (CAA)" to promulgate this rule. In addition, Congress stated that EPA "shall have discretion to use existing reporting requirements for electric generating units (EGUs) under

[8] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 16448, 16456, April 10, 2009, https://www.federalregister.gov/documents/2009/04/10/E9-5711/mandatory-reporting-of-greenhouse-gases (hereinafter EPA, "Mandatory Reporting of GHGs," 74 *Federal Register* 16448).

[9] EPA, "EPA Launches Biggest Deregulatory Action in U.S. History," press release, March 12, 2025, https://www.epa.gov/newsreleases/epa-launches-biggest-deregulatory-action-us-history.

[10] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591.

[11] EPA, "Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for 2025," 91 *Federal Register* 9712, February 27, 2026, https://www.federalregister.gov/documents/2026/02/27/2026-03995/extending-the-reporting-deadline-under-the-greenhouse-gas-reporting-rule-for-2025 (hereinafter EPA, "Reporting Deadlines for 2025," 91 *Federal Register* 9712).

[12] P.L. 110-161, Division F, Title II—Environmental Protection Agency.

Section 821." Section 821 of the Clean Air Act Amendments of 1990 (P.L. 101-549) requires electric generating units to report CO_2 emissions to EPA under the Acid Rain Program.[13]

In response to Congress's directive for economy-wide GHG reporting, EPA issued the Mandatory Reporting of Greenhouse Gases rule (GHG Rule) codified in 40 C.F.R. Part 98 in 2009. In the 2009 rule preamble, EPA stated that the purpose of the GHGRP is to "provide comprehensive and accurate data to inform the development of future climate change policies." EPA further stated that the data would "inform and be relevant to EPA carrying out a wide variety of CAA provisions."

In addition to Section 821 for EGUs, EPA cited CAA Sections 114 and 208 as providing "broad authority to require the information mandated by this rule because such data will inform and are relevant to EPA's carrying out a wide variety of CAA provisions." Section 114 authorizes EPA to require certain persons (e.g., owners or operators of emissions sources) to provide information on a one-time, periodic, or continuous basis for three statutory purposes. These purposes are developing implementation plans or emissions standards under specified CAA provisions; determining violations of those plans or standards; or carrying out "any provision" of the CAA other than CAA provisions concerning manufacturers of new motor vehicles or new motor vehicle engines.[14]

In the 2009 rule preamble, EPA stated that it expected GHGRP data to support various purposes, such as decisions about which source categories to regulate; New Source Performance Standards (NSPS); best available control technology determinations; cost-effectiveness analyses for regulations; and research on nonregulatory strategies, such as energy conservation and fuel switching.[15] EPA also identified additional benefits of the program for federal, state, and other entities, including supporting its annual *Inventory of U.S. Greenhouse Gas Emissions and Sinks* (hereinafter referred to as the *Inventory*); supporting covered entities in identifying emissions reduction opportunities; and aligning and coordinating federal data collection with existing state and regional reporting programs to reduce duplicative reporting. EPA identified benefits to the public as well, including transparency of GHG emissions and support for research through public access to emissions data.

[13] The joint explanatory statement accompanying the Consolidated Appropriations Act, 2008 (§4 of P.L. 110-161) referred to Section 821 "of the Clean Air Act. [CAA]." Section 821 was enacted as a stand-alone provision of the CAA Amendments of 1990 (P.L. 101-549) and set out as a note under 42 U.S.C. §7651k. In the CAA Amendments of 1990, Section 821 directs EPA to require sources covered by the CAA Acid Rain Program to monitor and report CO_2 emissions. The text of Section 821 contains two cross-reference errors that the *U.S. Code* codifiers flagged at 42 U.S.C. §7651k: it refers to "Title V" (permits) instead of "Title IV" (the Acid Rain Program) of the CAA and to "Section 511" (does not exist) when it should refer to "Section 412" (the Acid Rain Program's monitoring requirements) of the CAA.

[14] EPA cited Section 114 of Title I of the CAA as the authority for the GHGRP in the 2009 rule preamble. Section 114 authorizes EPA to compel "any person" subject to "any requirement" of the CAA—other than manufacturers of motor vehicles or new motor vehicle engines—to provide "information as the Administrator may reasonably require." The provision identifies four categories of such persons: owners or operators of emissions sources; manufacturers of process equipment; persons subject to any requirements of the CAA; and persons the Administrator believes may have necessary information. Although EPA also cited Section 208 of the CAA, which provides EPA with parallel authority over manufacturers of new motor vehicles and new motor vehicle engines under Title II of the CAA, 40 C.F.R. §98 does not have a subpart for motor vehicle and motor vehicle engine manufacturers.

[15] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260, 56265, October 30, 2009, https://www.federalregister.gov/documents/2009/10/30/E9-23315/mandatory-reporting-of-greenhouse-gases (hereinafter EPA, "Mandatory Reporting of GHGs," 74 *Federal Register* 56265). New Source Performance Standards (NSPS) are emissions standards EPA sets under CAA Section 111 for new, modified, or reconstructed stationary sources in listed source categories.

GHGRP Rule Regulatory Framework

The 2009 GHGRP Rule, codified at 40 C.F.R. Part 98, established the reporting requirements and the regulatory framework for the GHGRP, including the covered entities and source categories initially subject to reporting; the emissions reporting requirements; the emissions monitoring and calculation methodologies; the recordkeeping requirements; the data verification requirements; and the enforcement provisions. Part 98 organizes reporting obligations by emissions source category, with each source category representing a specific industry type or activity that results in GHG emissions. Subpart A establishes general reporting requirements that apply to all covered sources.[16] Following Subpart A, the rule is organized into individual subparts (Subparts B through ZZ).[17] The requirements of the subparts are based on the unique characteristics of the source category, including the chemical and physical processes that generate emissions, the specific types of GHGs emitted, and the technical complexity involved in monitoring and calculating emissions. Each subpart contains definitions, applicability criteria, and reporting thresholds (if applicable), along with tailored methodologies for calculating annual GHG emissions and requirements for quality assurance and recordkeeping.

GHGRP Rule Amendments

Since 2009, EPA has amended 40 C.F.R. Part 98 through a number of rulemakings.[18] These amendments have added or removed source category requirements and reported data elements and have updated emissions calculation and monitoring methodologies. Additionally, amendments have established or updated confidentiality determinations for certain data elements. The confidentiality determinations establish whether specific reported data elements are publicly available or protected as confidential information for business reasons.[19] For example, the 2009 rule initially established Subparts A through PP, covering 29 source categories, with several subparts reserved for later development. The GHGRP has since broadened its scope to 47 source categories, extending to Subpart ZZ, as of August 2026. These source categories are listed in the **Appendix**.[20]

Covered Entities and Source Categories

As introduced above, GHGRP requirements apply to three types of covered entities that meet specific reporting thresholds: direct-emitting facilities, suppliers of fuel and industrial gases, and CO_2 injection facilities.

[16] 40 C.F.R. §98, Subpart A.

[17] 40 C.F.R. §98, Subparts B through ZZ. Note that Subparts B, J, M, and KK of 40 C.F.R. §98 are currently (as of August 2026) "Reserved," a designation used in the C.F.R to indicate that a specific subpart is being held to maintain the integrity of the alphabetical sequence if a subpart was proposed previously and not finalized or if reporting functions were merged elsewhere.

[18] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260; EPA, "Rulemaking Notices for GHG Reporting," updated February 27, 2026, https://www.epa.gov/ghgreporting/rulemaking-notices-ghg-reporting (hereinafter EPA, "Rulemaking Notices for GHGRP"); and EPA, "Historical Rulemakings," updated June 30, 2025, https://www.epa.gov/ghgreporting/historical-rulemakings (hereinafter EPA, "Historical Rulemakings").

[19] EPA, "Rulemaking Notices for GHGRP"; EPA, "Historical Rulemakings."

[20] For more information on when each subpart began reporting under the program, see EPA, "Resources by Subpart for GHG Reporting," updated August 26, 2025, https://www.epa.gov/ghgreporting/resources-subpart-ghg-reporting.

Direct-Emitting Facilities

Covered facilities that directly emit GHGs from on-site sources (Subparts C through II, SS, and TT) include stationary fuel combustion units that burn fuels to produce electricity, steam, or heat, as well as industrial and chemical production facilities that emit GHGs as byproducts of manufacturing processes or raw material transformation.[21] Examples of the latter include cement, glass, and lime manufacturing; aluminum, iron, steel, and ferroalloy production; fluorinated gas production; and chemical production processes such as adipic acid, ammonia, nitric acid, and hydrogen manufacturing. Waste management, including municipal solid waste landfills and industrial wastewater treatment facilities, is also covered under direct-emitting facilities.

Petroleum and natural gas systems (Subpart W) are defined in a unique way in that they cover an entire industry supply chain.[22] Subpart W is divided into industry segments along the petroleum and natural gas supply chain, including onshore and offshore production, processing, transmission, storage, and distribution, as well as imports and exports.[23] These segments are not separate source categories; rather, they define how a covered "facility" is delineated within Subpart W, which, in turn, determines how applicability of the requirements and the reporting threshold are assessed.

While the 25,000 $MTCO_2e$ threshold applies to most direct-emitting facilities, certain source categories are "all-in," meaning they are required to report regardless of their emissions levels. EPA designated these categories based on analysis showing nearly all facilities in these sectors already exceed the 25,000 $MTCO_2e$ threshold or fall only "marginally below" it. This "all-in" approach was designed to simplify applicability determinations for facilities while producing similar data as would be produced using a fixed reporting threshold. These source categories include electricity generation facilities, petroleum refineries, and facilities for chemical production, aluminum production, cement production, lime manufacturing, and soda ash production. In addition, certain natural gas suppliers, industrial gas producers, CO_2 producers, petroleum product refiners, and coal-based liquid fuel suppliers are also "all-in."[24] Some covered entities may fall under multiple source categories and must report emissions from all applicable activities. In addition, applicability for some source categories is determined by equipment capacity throughput or design capacity rather than by emissions levels.

For direct-emitting facilities subject to the emissions threshold, whether the 25,000 $MTCO_2e$ threshold for reporting is met is determined by aggregating emissions across all applicable source categories within a facility's boundary.[25] For example, a facility whose emissions from individual

[21] E-Greenhouse Gas Reporting Tool (e-GGRT), "Q423. What Is the Difference Between Direct Emitters, Suppliers, and CO_2 Injection Facilities," updated September 23, 2019, https://uat.ccdsupport.com/faq/Q423? (hereinafter e-GGRT, "What Is the Difference Between Direct Emitters, Suppliers, and CO_2 Injection Facilities").

[22] EPA, "Subpart W – Petroleum and Natural Gas Systems," updated May 7, 2026, https://www.epa.gov/ghgreporting/subpart-w-petroleum-and-natural-gas-systems.

[23] Subpart W is composed of 10 industry segments: onshore petroleum and natural gas production; offshore petroleum and natural gas production; onshore natural gas processing; onshore gas transmission compression; onshore petroleum and natural gas gathering and boosting; onshore natural gas transmission pipelines; underground natural gas storage; liquefied natural gas (LNG) storage; LNG import and export equipment; and natural gas distribution. See 40 C.F.R. §98.230(a).

[24] For more information, see EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 16448, 16528, and; EPA, "Mandatory Greenhouse Gas Reporting Rules: EPA's Response to Public Comments: Volume No. 2; Selection of Reporting Thresholds, Greenhouse Gases, and De Minimis Provisions," September 2009, https://www.regulations.gov/document/EPA-HQ-OAR-2008-0508-2259.

[25] 40 C.F.R §98.2.

source categories fall below the 25,000 $MTCO_2e$ threshold is required to report if the combined emissions for those individual source categories exceed the 25,000 $MTCO_2e$ threshold.

Suppliers of Fuel and Industrial Gases

Suppliers of fuel and industrial gases (Subparts LL through QQ) include suppliers of natural gas, petroleum products, CO_2, and other industrial gases (e.g., hydrofluorocarbons).[26] *Suppliers* are entities that introduce fuels or industrial gases into the economy that, when combusted, released, or oxidized, result in GHG emissions above applicable thresholds. The emissions associated with these products do not occur at the supplier's reporting location. Instead, they occur at the locations where the products are ultimately combusted, released, or oxidized. Suppliers determine whether they meet the reporting threshold by evaluating the potential emissions for each source category of fuel or industrial gas that they supply independently.[27]

CO_2 Injection Facilities

Facilities that inject CO_2 into underground wells (Subparts RR, UU, and VV) include those operating wells used for enhanced oil recovery and for permanent CO_2 storage through geologic sequestration.[28] These facilities report regardless of the amount of CO_2 injected, and which subpart applies depends on the type of injection activity.

Excluded Sectors

EPA excludes reporting for certain sectors that may emit GHGs. In particular, EPA excluded emissions from agriculture, land use, and forestry from the program, noting that these emissions are often diffuse and that the available methods to estimate facility-level emissions would be technically and practically difficult to implement.[29] Additionally, the GHGRP is designed for tracking anthropogenic emissions, meaning emissions that occur from sources such as wetlands are not captured under the program.

Monitoring and Calculation Methodologies

The GHGRP requires covered entities to adhere to specific GHG monitoring and calculation methodologies prescribed in 40 C.F.R. Part 98. Monitoring methodologies specify the data that a covered entity must collect, the methods it must use to collect the data, and how often it must do so. Calculation methodologies provide the equations that covered entities use to derive reported GHG emissions (for direct emitters) or CO_2 injection volumes (for CO_2 injection facilities) based on data generated by their monitoring activities. For suppliers, calculation methodologies provide the equations to determine the potential GHG emissions of products entering the economy based on production, import, or export records. Covered entities must use a methodology prescribed for their source category. Depending on the subpart, there may be multiple methodologies available from which to choose.

[26] E-GGRT, "What Is the Difference Between Direct Emitters, Suppliers, and CO_2 Injection Facilities."

[27] 40 C.F.R. §98.2.

[28] E-GGRT, "What Is the Difference Between Direct Emitters, Suppliers, and CO_2 Injection Facilities." For more information, see CRS Report R46757, *Reporting Carbon Dioxide Injection and Storage: Federal Authorities and Programs*, by Angela C. Jones; and CRS Report R46192, *Injection and Geologic Sequestration of Carbon Dioxide: Federal Role and Issues for Congress*, by Angela C. Jones.

[29] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 16448, 16466.

Part 98 Subpart A sets the general monitoring requirements that apply to all subparts, including requiring covered entities to develop and maintain a monitoring plan. The monitoring plan must describe how the covered entity will meet the GHGRP's monitoring requirements, including identifying the monitoring methodologies, monitoring equipment, quality assurance procedures, and the personnel responsible for data collection and quality assurance. In addition, Subpart RR requires facilities that inject CO_2 for underground geologic sequestration to develop and implement an EPA-approved monitoring, reporting, and verification (MRV) plan.[30] These plans describe site-specific monitoring activities to track the movement and containment of injected CO_2 and to ensure that CO_2 volumes associated with injection and storage are accurately contained and quantified. Facilities must submit a proposed MRV plan to EPA and receive approval before reporting under the subpart and submit a revised plan if material changes occur. The MRV plan itself is not filed with the annual report, but the annual report must identify the date EPA approved the most recent plan.

Subparts C through ZZ prescribe the monitoring and calculation methodologies specific to each source category by subpart.[31] There are three approaches to monitoring and calculating emissions: continuous emissions monitoring systems (CEMS), emission factors, and mass balance methods. Each of these three approaches includes monitoring and calculation components. The calculation methodologies depend on the data generated by the monitoring method. A number of subparts provide alternative monitoring and calculation methodologies and allow covered entities to select from among them. Covered entities may select a methodology based on factors specific to their operations, such as existing monitoring equipment and available data sources. In some cases, a single facility may use more than one of these approaches, applying different methods to different emissions sources.

Continuous Emissions Monitoring Systems (CEMS)

CEMS are instruments installed at the *stack*, the structure through which a facility combusting fuels or conducting industrial process releases exhausts gases (i.e., emissions) to the atmosphere. CEMS directly measure GHG emissions by measuring the concentrations and flow rates of the gases. CEMS provide continuous measurements by sampling the gas automatically on a fixed, repeated schedule. Direct-emitting facilities use CEMS where emissions are concentrated at a few stacks and the volume of emissions is large enough to make continuous measurement both technically and economically feasible. For example, an electricity generation or manufacturing facility may use CEMS instruments installed directly at a stack to automatically sample exhaust gases, including GHGs, directly measuring their concentration and flow rate as they are released to the atmosphere. In general, the GHGRP requires direct-emitting facilities to use CEMS for units that are already required to report data using CEMS under other programs, such as EPA's Acid Rain Program, NSPS, or State Implementation Plans. For direct-emitting facilities that do not have CEMS installed, reporters have the choice to either install one or use emission factors or mass balance methodologies.

Emission Factors

When direct measurement is not practical or when EPA does not consider it to be cost-effective, covered entities can calculate emissions using *emission factors*. Emission factors offer a way to estimate emissions that are difficult to measure directly by using data for an activity that is more

[30] 40 C.F.R. §98.448. For more information, see CRS Report R46192, *Injection and Geologic Sequestration of Carbon Dioxide: Federal Role and Issues for Congress*, by Angela C. Jones.

[31] See 40 C.F.R. §98.3(e). See individual source category subparts for applicable calculation methodologies.

easily measurable. To apply this method, covered entities measure the activity producing emissions, such as the amount of fuel consumed or the amount of material processed, and then multiply those amounts by the corresponding emission factor. An emission factor represents the quantity of GHGs emitted per unit of activity (e.g., kilograms of GHG emitted per British thermal unit [Btu] of fuel consumed). The emission factors are provided by the EPA.[32] Covered entities use emission factors across a broad range of source categories, particularly where emissions are diffuse, intermittent, or derived from widely distributed fuel supplies and raw materials. For example, an onshore petroleum and natural gas facility uses emission factors to estimate diffuse methane leaks from thousands of pipe valves, intermittent venting events during equipment maintenance, and emissions from variable, distributed fuel sources across a production basin.[33]

Mass Balance

Mass balance methods estimate emissions by tracking the quantity of carbon (or other GHGs, where applicable) entering and leaving a process. The amount of carbon that enters a process or system but does not leave in the products, byproducts, or waste is assumed to be the emissions released to the atmosphere. Covered entities may use mass balance where material inputs and outputs can be quantified through measurement. A direct-emitting facility that produces steel, for example, measures the carbon content and weight of its feedstocks (e.g., iron ore, coal) entering the process and the carbon retained in its product (steel), and in its byproducts and waste (e.g., steel slag and furnace dust). Any carbon that is not accounted for is assumed to have been released to the atmosphere as GHG emissions. While this method is most commonly used to track carbon, covered entities apply this mass balance principle to calculate emissions of other greenhouse gases, such as fluorinated GHGs (HFCs, for example).

Suppliers also use mass balance methods to calculate emissions. Unlike direct-emitting facilities that track physical process waste on a factory floor, a supplier—such as a natural gas distribution company—applies mass balance principles to its product inventory accounting. The facility relies on transaction records to balance the bulk volume of fuel entering its system against the volumes delivered to market. It then applies standard emission factors to those verified delivery totals to calculate the potential emissions that will occur when that fuel is eventually combusted by end users.

Similarly, a CO_2 injection facility applies mass balance principles to its underground storage accounting. The facility relies on custody transfer records and precision flow meters to balance the bulk volume of CO_2 received via transport pipelines against the metered quantities injected deep underground, subtracting any volumes recycled back out of an oil well or lost to surface venting. This mass balance calculation allows the operator to accurately determine the net quantity of CO_2 stored. Unlike direct-emitting facilities and suppliers—which report GHG emissions—CO_2 injection facilities report the amount of avoided GHG emissions.

[32] EPA, "GHG Emission Factors Hub," updated January 12, 2026, https://www.epa.gov/climateleadership/ghg-emission-factors-hub.

[33] "Onshore petroleum and natural gas production" is a specific industry segment within Subpart W (Petroleum and Natural Gas Systems).

Reporting Requirements and Enforcement

After monitoring and calculating emissions, covered entities must report their data to EPA, maintain supporting records, and verify the accuracy of the data they submit. This section describes those requirements and also provides information about enforcement.

GHG Emissions Data Reported

The GHGRP requires covered entities to submit annual reports to EPA regarding their emissions, supplied quantities, and injected quantities of GHGs. Their reports must account for annual totals of CO_2, methane (CH_4); nitrous oxide (N_2O); sulfur hexafluoride (SF_6); and hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and other fluorinated gases that are GHGs (e.g., nitrogen trifluoride [NF_3] and hydrofluorinated ethers [HFEs]). [34]

In addition to GHG emissions data, covered entities must provide information about the type of reporting entity they are and their operations. Subpart A establishes universal reporting requirements that apply to all covered entities. For example, all covered entities must provide their parent company, location, and industry sector. In addition, all covered entities must report the methods and methodologies they used to calculate their GHG quantities and emissions. They must also provide more granular data, including underlying data inputs used in those equations to calculate the GHG quantities and emissions they report.

The specific GHG quantities and emissions data and the supporting information that covered entities are required to report depend on whether they are a direct-emitting facility, supplier, or CO_2 injection facility and on the applicable subparts. Owners and operators of direct-emitting facilities report total annual emissions at the facility level for each applicable subpart.[35] They disaggregate these emissions by GHG and by subpart (e.g., individual unit, process line, or industry segment).

Suppliers of fuels and industrial gases typically report at the corporate level, although some entities, such as natural gas distribution companies, report at the state level.[36] While both types of suppliers ultimately calculate their totals in $MTCO_2e$, their reporting formats differ. Industrial gas suppliers (for example, companies that produce or import bulk chemical gases or bulk CO_2) report the potential GHG emissions from the gases they introduce into the economy. They are also required to itemize the MT and $MTCO_2e$ for each individual gas (such as HFCs, PFCs, SF_6, N_2O, NF_3, or HFEs). By contrast, fuel suppliers (such as petroleum refineries and natural gas distributors) report the potential CO_2 emissions that would result from the complete downstream combustion of their products. Unlike chemical suppliers, they do not itemize data by individual gas types, providing instead a single, aggregated total in $MTCO_2e$.

Owners and operators of facilities that inject CO_2 underground report at the facility level, tracking the total mass of CO_2 received for subsurface injection. For each applicable subpart, they must report the annual quantities of CO_2 received, injected, and transferred.

[34] EPA, "Mandatory Reporting of GHGs," 74 *Federal Register* 16448, 16453.

[35] In addition to reporting specific emissions for the subpart applicable to their industrial process, direct-emitting facilities generally burn fuel for power or heat under subpart C (General Stationary Fuel Combustion). They must report their emissions related to their industrial processes according to the applicable subpart for those processes separately from their combustion emissions. Since subpart C applies across all source categories, emissions data reported under Subpart C represent total combustion emissions across all source categories.

[36] EPA, "Scope of Emissions Covered in GHGRP."

Verification

Subpart A of the GHGRP rule includes actions EPA may take to verify the reported emissions.[37] The rule provides that EPA may review certification statements and GHG reports, conduct facility audits, and review other "credible evidence" to verify the accuracy and completeness of emissions reporting.[38] EPA also verifies emissions data through automated checks of reports.[39] After receiving GHG reports, EPA conducts a multistep verification process intended to support data accuracy, completeness, and internal consistency.[40] The system applies validation checks, such as assessing whether quarterly data aggregate to annual totals and whether reported values fall within expected physical ranges. If potential issues are identified, EPA may contact the covered entity, which may respond by explaining why the flagged issue does not constitute an error or by correcting the data and resubmitting the annual GHG report.

Recordkeeping

The GHGRP requires covered entities to retain records supporting the data submitted in their annual reports.[41] Specifically, covered entities must keep records for at least three years from the date of each annual report submission and make them available to EPA upon request. Required records include a list of the units, operations, processes, and activities for which GHG emissions or supplied quantities were calculated, and any measured parameters used to derive the reported values. Covered entities must also retain documentation of the calculation methodologies, equations, and calculations applied, including any change in methodology during the reporting period; the results of required quality assurance and quality control activities, certification tests, performance tests, and audits; and maintenance, calibration, and operational records for CEMS and other measurement equipment. In addition, covered entities must keep copies of each submitted annual GHG report and the accompanying signed certification statement, as well as any additional records specified in the subpart applicable to their source or supply category.

Enforcement

Under the GHGRP rule, any violation of a requirement of Part 98 constitutes a violation of the CAA, and each day of a continuing violation constitutes a separate violation. Violations include failure to report required emissions data, failure to collect or monitor data needed to calculate emissions, failure to follow specified calculation methodologies, and failure to maintain required records. EPA's verification and audit authority under the GHGRP rule supports identification of potential violations.[42] EPA may pursue identified violations through administrative actions, including notices of violation and administrative compliance orders, or through civil judicial actions seeking penalties or injunctive relief. In addition to establishing the violation types, the EPA's verification and audit authority under the rule supports proactive compliance oversight.[43]

[37] 40 C.F.R. §98.3.

[38] 40 C.F.R. §98.3(f).

[39] 40 C.F.R. §98.5(b).

[40] EPA, "GHGRP: Emission Calculation Methodologies."

[41] 40 C.F.R. §98.3(g).

[42] 40 C.F.R. §98.8(h).

[43] 40 C.F.R. §98.8(f).

GHGRP Data

This section describes the data the GHGRP has historically made available to the public, and the selected use cases of data by federal agencies.

Data Available

EPA is required to make the emissions data reported under the GHGRP publicly available except for data designated as confidential business information (CBI).[44] As noted above, the GHGRP's dataset contains facility-level GHG emissions data from large industrial sources across the United States. EPA has historically provided public access to GHGRP data through resources on its website through its web-based data platform, Facility Level Information on GreenHouse Gases Tool (FLIGHT). FLIGHT provides facility-level GHGRP data in maps, tables, charts, and graphs.[45] Users can view the data geographically, filter by various reporting characteristics, view information for individual facilities and suppliers, and download data. For example, publicly available GHGRP emissions data include total facility-level emissions by gas (e.g., CO_2, CH_4, N_2O, and fluorinated gases) and by source category for each reporting year.

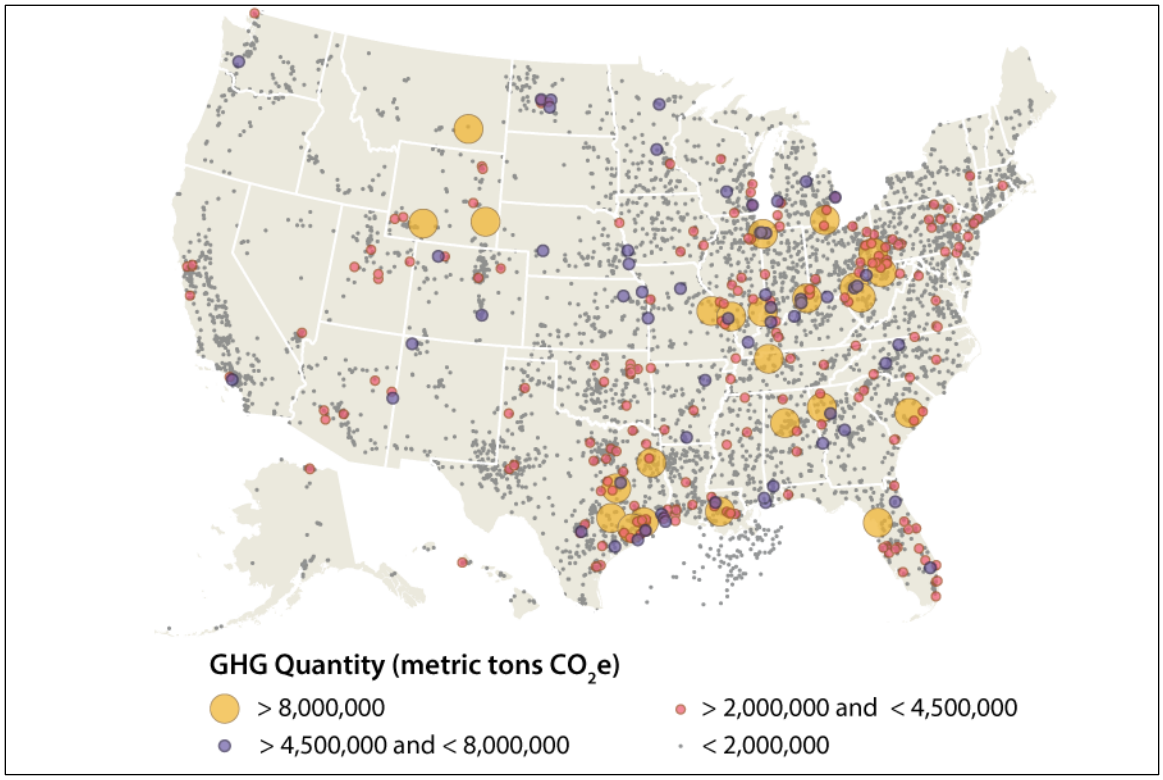
EPA has collected GHG emissions data through the GHGRP annually since 2011. Because the dataset spans multiple years, the data can be used to analyze changes in GHG emissions over time for individual facilities and sectors. In addition, the dataset can be used to analyze variation in GHG emissions across facilities, within industries, and across geographic areas.

See **Figure 1** for the quantity of emissions from direct-emitting facilities by location for 2023 (the most recent year for which data are available).

[44] Section 114(c) of the Clean Air Act (42 U.S.C. §7414(c)) states that any information obtained under Section 114 shall be available to the public, except data qualifying as confidential business information (CBI), and states that CBI protections shall not apply to emissions data.

[45] EPA, "Find and Use GHGRP Data," updated December 23, 2025, https://www.epa.gov/ghgreporting/find-and-use-ghgrp-data.

Figure 1. Locations of Greenhouse Gas Reporting Program (GHGRP) Direct-Emitting Facilities, by Quantity Emitted in 2023



Source: CRS, created from the U.S. Environmental Protection Agency's Facility Level Information on GreenHouse Gases Tool (FLIGHT) database, accessed March 2, 2026.

Notes: This map shows the locations of direct-emitting facilities. The size of a circle corresponds to the quantity of emissions reported by that facility for 2023. Facilities in Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and other U.S. territories are included in the reported data and statistics but are not shown on the map.

In 2023, 7,544 direct-emitting facilities reported to the GHGRP emitting 2.58 billion $MTCO_2e$ collectively.[46] The power plant sector reported the largest share of direct emissions, at 1.47 billion $MTCO_2e$, followed by petroleum and natural gas systems, at 322 million $MTCO_2e$.[47] See **Figure 2** for annual GHG emissions reported by direct-emitting facilities under the GHGRP by sector for 2023.[48]

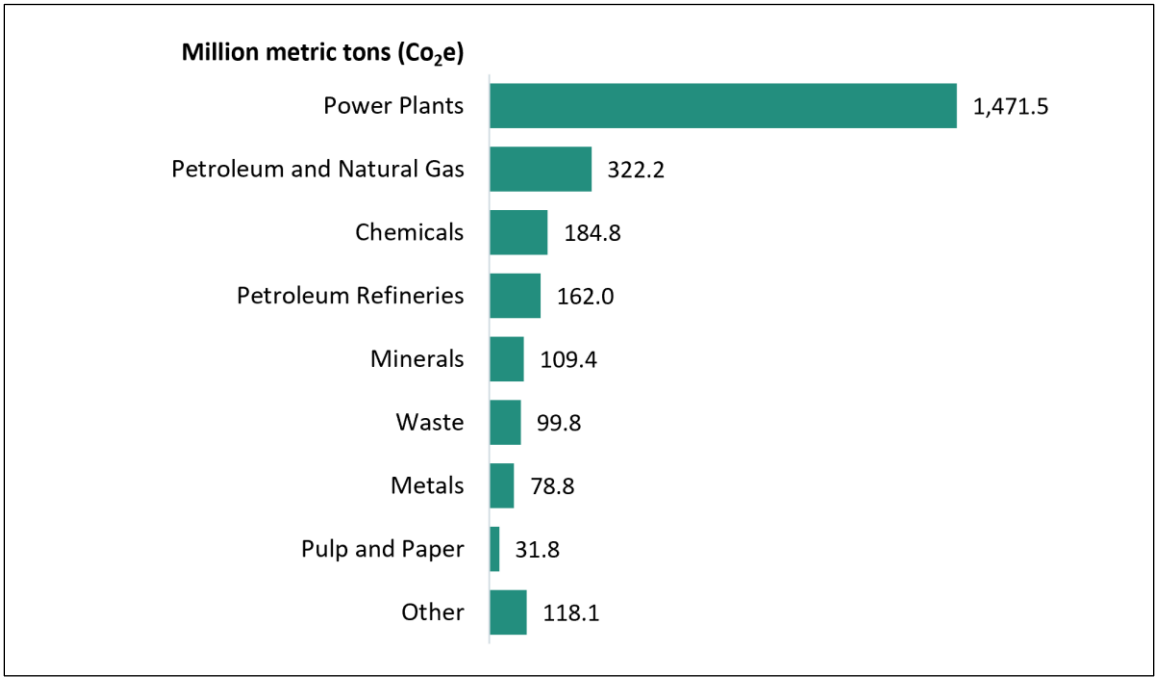
[46] EPA, "GHGRP Reported Data." These statistics include facilities located in Puerto Rico, the U.S. Virgin Islands, and Guam. The GHGRP applies in U.S. territories under 40 C.F.R. §98.6.

[47] EPA, "EPA Releases 2023 Data Collected Under Greenhouse Gas Reporting Program," press release, October 15, 2024, https://www.epa.gov/newsreleases/epa-releases-2023-data-collected-under-greenhouse-gas-reporting-program.

[48] A map of supplier locations is also available on EPA's Facility Level Information on GreenHouse Gases Tool (FLIGHT) tool, providing information based on where the suppliers' facilities are located—not the location where their products are ultimately used and GHGs emitted. See EPA, "GHGRP Reported Data," last accessed August 8, 2026, https://www.epa.gov/ghgreporting/ghgrp-emissions-location.

In addition to direct-emitting facilities, in 2023, 995 suppliers reported the potential emissions associated with the fuels and industrial products they place into the economy.[49] In addition, 81 CO_2 injection facilities reported the quantities of CO_2 they received and injected underground.[50]

Figure 2. Annual Greenhouse Gas Emissions Reported Under the Greenhouse Gas Reporting Program (GHGRP) Direct-Emitting Facilities, by Sector (2023)



Source: CRS, created from the U.S. Environmental Protection Agency's Facility Level Information on GreenHouse Gases Tool (FLIGHT) database, accessed May 10, 2026.

Notes: This figure shows annual greenhouse gas (GHG) emissions reported by direct-emitting facilities under the GHGRP, aggregated by sector and expressed in carbon dioxide equivalent (CO_2e). This metric is a unit of measurement that expresses the warming effect of different GHGs in terms of the amount of CO_2 that would have the same warming impact. The nine sectors above are composed of multiple subparts EPA has aggregated into sector totals. For a breakdown of the subparts that make up these sectors, see **Table A-1**. Emissions reported above include those from facilities in Puerto Rico, U.S Guam, American Samoa, and other U.S. territories.

Uses of GHGRP Data

In the 2009 rulemaking establishing the GHGRP, as described above, EPA stated the GHGRP would provide "economy-wide data on facility-level (and in some cases corporate-level) GHG emissions" that are "comprehensive and accurate" and would be "[e]ssential for informing many

[49] While EPA provides total emissions from direct-emitting facilities, and while it provides potential emissions data for individual suppliers, it does not typically aggregate or report total potential emissions from suppliers alongside them. One reason they do not do this is that the emissions that suppliers report are potential emissions, and further, those emissions may not occur in that reporting year. In addition, EPA protects supplier data as CBI because total emissions statistics could be used to determine how much product a company is supplying compared to their competitors.

[50] While individual facility profiles in FLIGHT display the total mass of CO_2 received for injection, the EPA does not publish facility-specific data for the actual volumes injected, treating that operational data as CBI. Instead, the EPA publishes these metrics as a separate, sector-wide national aggregate rather than including them with direct atmospheric $MTCO_2e$ emissions totals.

future climate change policy decisions."[51] EPA stated it designed the GHGRP to generate data that could inform a range of future climate policy options, including legislation, regulations, economic incentives, voluntary initiatives, emissions inventories, and research.[52]

EPA identified expected applications of the data under the CAA in both regulatory and nonregulatory contexts, including setting GHG emissions limits through NSPS and voluntary programs. Further, EPA stated the data could inform future legislation from Congress, citing "a carbon tax, or cap-and-trade program" as examples.[53] EPA also identified ways the data would benefit federal activities beyond the CAA, including improving the *Inventory*.[54] The *Inventory* is EPA's annual accounting of human-caused GHG emissions and removals (i.e., sinks) across U.S. economic sectors, which EPA has historically prepared under reporting commitments to the United Nations Framework Convention on Climate Change. EPA also identified the benefits of the GHGRP's "consistent, verified, national dataset" to policymakers outside EPA, states, and the public.[55]

Since program data were first reported in 2011, GHGRP data have been used to inform and implement various federal policies and programs. The following are selected examples that illustrate federal applications of GHGRP data and their reporting framework. They are not intended to provide a comprehensive account of all applications. Additional details on the uses of GHGRP data in these applications are beyond the scope of this report.

- **NSPS and Emissions Guidelines.** EPA has used GHGRP data to develop and revise NSPS for oil and natural gas facilities, fossil-fuel-fired power plants, and municipal solid waste landfills.[56] GHGRP data were used to characterize baseline emissions, evaluate the necessity of emissions standards, and model the cost-effectiveness of requirements, such as leak detection and repair.[57]
- **Methane Waste Emissions Charge (WEC).** CAA Section 136 directs EPA to impose and collect a WEC, sometimes referred to as a *methane fee*, based on methane emissions reported under the GHGRP.[58] The WEC is statutorily linked with the GHGRP, as it applies to specific types of oil and natural gas facilities that are required to report their GHG emissions to the GHGRP.
- **HFC Phasedown Under the American Innovation and Manufacturing (AIM) Act of 2020.**[59] The EPA uses GHGRP data in its activities to document, implement, and enforce the phasedown of HFCs under the AIM Act, including to establish production and consumption baselines, calculate annual company

[51] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260.

[52] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260, 56369.

[53] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260, 562369.

[54] EPA, *Inventory of U.S. Greenhouse Gas Emissions and Sinks: 1990-2022, 2024* (hereinafter EPA, *2024 Inventory*). EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260, 56265.

[55] EPA, "Mandatory Reporting of Greenhouse Gases," 74 *Federal Register* 56260, 56360.

[56] See 40 C.F.R. §60, Subparts OOOOa, OOOOb, and OOOOc (oil and natural gas); Subparts TTTT, TTTTa, and UUUUb (fossil-fuel-fired electric generating units); and Subpart XXX (municipal solid waste landfills).

[57] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591.

[58] For more information, see CRS Report R48475, *Inflation Reduction Act Methane Emissions Charge: Overview and Developments*, by Jonathan L. Ramseur.

[59] P.L. 116-260, Division S, §103. For more information on the HFC phasedown, see CRS In Focus IF11779, *Hydrofluorocarbon Phasedown: Background and Issues Facing Congress*, by Kathryn G. Kynett and Kristen Hite.

allowances, and develop sector-based restrictions on the use of HFCs.[60] EPA has also used GHGRP data to track compliance with HFC phasedown requirements and to support enforcement actions.[61]

- **Federal Tax Credits.** GHGRP reporting is incorporated into the administration of a number of federal tax credits. Taxpayers claiming the Internal Revenue Code Section 45Q carbon sequestration credit must comply with specified GHGRP reporting requirements as a condition of demonstrating secure geologic storage.[62] Combustion and gasification facilities seeking Sections 45Y and 48E clean electricity credits may use GHGRP data to demonstrate zero-emissions status.[63] GHGRP data are also incorporated into the lifecycle emissions models used to determine the value of Section 45V clean hydrogen production credits.[64]
- **Voluntary Initiatives.** EPA has used GHGRP data to support voluntary programs, including the Landfill Methane Outreach Program, which identifies candidate landfills for gas-to-energy development, and the Natural Gas STAR program, which uses reported data to identify cost-effective methane reduction technologies for the oil and gas sector.[65]

In addition to federal applications, GHGRP data have been used by a range of other stakeholders. States have incorporated elements of the GHGRP into their own reporting programs and use the data to develop GHG inventories, track progress toward emissions reduction targets, and inform policy design.[66] Local governments and communities have used the data to identify nearby

[60] For information regarding use of GHGRP data to determine HFC production and consumption baselines, and allowances, respectively, see EPA, "Phasedown of Hydrofluorocarbons: Establishing the Allowance Allocation and Trading Program Under the American Innovation and Manufacturing Act," 86 *Federal Register* 55140, October 5, 2021, https://www.federalregister.gov/d/2021-21030/p-320; and 86 *Federal Register* 55144, October 5, 2021, https://www.federalregister.gov/d/2021-21030/p-356. For information regarding the use of GHGRP data for sector-based HFC restrictions, see EPA, "Phasedown of Hydrofluorocarbons: Restrictions on the Use of Certain Hydrofluorocarbons Under Subsection (i) the American Innovation and Manufacturing Act of 2020," 86 *Federal Register* 76747, December 15, 2022, https://www.federalregister.gov/d/2022-26981/p-222.

[61] EPA, "Enforcement of the Greenhouse Gas Reporting Program: HFC Importers," updated September 16, 2025, https://www.epa.gov/enforcement/enforcement-greenhouse-gas-reporting-program-hfc-importers.

[62] 26 C.F.R. §1.45Q-3(b)(1). See 26 C.F.R. §1.45Q-3(b)(2) (allowing compliance for these developers by reporting under CSA Group [CSA]/American National Standards Institute [ANSI] International Standards Organization [ISO] 27916:19); EPA, "Revisions and Confidentiality Determinations for Data Elements Under the Greenhouse Gas Reporting Rule," 89 *Federal Register* 31802, April 25, 2025, https://www.federalregister.gov/documents/2024/04/25/2024-07413/revisions-and-confidentiality-determinations-for-data-elements-under-the-greenhouse-gas-reporting (establishing Subpart VV as a mechanism for the reporting required under that standard).

[63] Internal Revenue Service (IRS), "Section 45Y Clean Electricity Production Credit and Section 48E Clean Electricity Investment Credit," 90 *Federal Register* 4006-4127, January 15, 2025, https://www.federalregister.gov/documents/2025/01/15/2025-00196/section-45y-clean-electricity-production-credit-and-section-48e-clean-electricity-investment-credit.

[64] IRS, "Section 45V Clean Hydrogen Production Tax Credit," 90 *Federal Register* 2224, January 10, 2025, https://www.federalregister.gov/documents/2025/01/10/2024-31513/credit-for-production-of-clean-hydrogen-and-energy-credit.

[65] EPA, "Landfill Methane Outreach Program," updated January 22, 2026, https://www.epa.gov/lmop; EPA, "Natural Gas STAR Program and Methane Mitigation," updated February 9, 2026, https://www.epa.gov/natural-gas-star-program/natural-gas-star-program-and-methane-mitigation.

[66] For examples of state and local governments' use of GHGRP data in developing GHG inventories and climate action plans, see EPA, "GHG Inventories Searchable Table," updated January 22, 2025, https://www.epa.gov/inflation-reduction-act/ghg-inventories-searchable-table. For examples of state incorporation of GHGRP methodologies and requirements into state reporting programs, see, for example, Cal. Code Regs. Tit. 17, §95100(c); 5 Colo. Code Regs. §1001-26.

emissions sources and inform local planning efforts.[67] Researchers have used GHGRP data to analyze emissions trends, evaluate policy effectiveness, and develop emissions models.[68] Private entities use the data for corporate emissions disclosures, investment assessments, and to demonstrate the GHG intensity of products.[69]

EPA Actions to Reconsider the GHGRP

In March 2025, EPA Administrator Lee Zeldin announced the agency would reconsider a number of regulations and programs, including the GHGRP.[70] In September 2025, EPA issued a proposed rule to permanently remove GHGRP reporting obligations for 46 of the program's 47 source categories. For the remaining source category, Petroleum and Natural Gas Systems (Subpart W), EPA proposed to permanently remove the natural gas distribution segment from GHGRP reporting and to suspend reporting requirements for the other nine segments until reporting year 2034.[71] In the proposed rule, EPA states it is reconsidering the GHGRP in response to Executive Order (E.O.) 14154 and E.O. 14192, which direct agencies to eliminate regulatory obstacles hindering domestic energy production and to eliminate 10 existing rules for every new rule issued.[72] EPA asserted the GHGRP imposes "significant costs" on entities that are required to report under the program and that its proposal would remove unnecessary administrative burdens from a program that does not directly improve public health or air quality.[73]

EPA provided two legal arguments as the basis for its proposed rule. First, EPA argued that CAA Section 114 does not authorize the program as presently constituted for sectors not subject to CAA Section 136 (Subpart W). EPA argued that Section 114 is best read as authorizing information collection with a "closer nexus" to specific CAA regulatory purposes rather than ongoing economy-wide reporting.[74] EPA acknowledged that this interpretation "represents a change from prior GHGRP rulemakings."[75]

[67] Comments of the States of California et al., Docket ID No. EPA-HQ-OAR-2025-0186, 2025.

[68] Lavendar Yang et al., "The Real Effects of Mandatory CSR Disclosure on Emissions: Evidence from the Greenhouse Gas Reporting Program," *National Bureau of Economic Research*, Working Paper 28984, July 2021, https://www.nber.org/papers/w28984; Benjamin Stark et al., "Investigation of U.S. Landfill GHG Reporting Program Methane Emission Models," *Waste Management*, vol. 186 (2024), pp. 86-93, https://www.sciencedirect.com/science/article/abs/pii/S0956053X24003234.

[69] Comments of the American Petroleum Institute, EPA-HQ-OAR-2025-0186-0464, 2025; Comments of the U.S. Chamber of Commerce, EPA-HQ-OAR-2025-0186-0852, 2025.

[70] EPA, "Administrator Zeldin Announces 31 Historic Actions to Power the Great American Comeback," press release, March 12, 2025, https://www.epa.gov/newsreleases/epa-launches-biggest-deregulatory-action-us-history.

[71] EPA's proposal to suspend Subpart W reporting requirements until January 1, 2034, and remove reporting requirements for the natural gas distribution segment, aligns with CAA Section 136, as revised in P.L. 119-21, the 2025 budget reconciliation measure commonly referred to as the One Big Beautiful Bill Act (OBBBA). The OBBBA amended CAA Section 136 to delay the implementation of the Waste Emissions Charge (WEC) until 2034. The WEC program lists specific industry segments subject to the fee, and Natural Gas Distribution is not one of them. If EPA's rule is finalized as proposed, there would be no reporting obligations under Subpart W for reporting years prior to 2034; beginning January 1, 2034, all Subpart W segments, except Natural Gas Distribution, would again be subject to program requirements.

[72] Executive Order 14154, "Unleashing American Energy," 90 *Federal Register* 8353, January 29, 2025. Executive Order 14192, "Unleashing Prosperity Through Deregulation," 90 *Federal Register* 9065, February 6, 2025. EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591, 44594.

[73] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591, 44595.

[74] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591, 44596.

[75] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591, 44596.

Second, EPA argued that even if such statutory authority exists, the Administrator could exercise their discretion to discontinue the program on the basis they no longer believe the information is necessary to carry out the provisions of the CAA. EPA acknowledged GHGRP data are currently being used or have been used by EPA and other federal agencies and stated such uses have been for purposes other than those enumerated in CAA Section 114, and therefore do not serve an underlying statutory purpose under the CAA. EPA stated that data needed for specific future regulatory purposes could be collected on a more targeted basis if and when that need arises, rather than through ongoing economy-wide reporting.

EPA asserted that eliminating reporting requirements would result in cost savings for covered entities. EPA estimated the annualized cost savings to be approximately $303 million per year in total across all source categories (in 2024 dollars).[76] EPA attributed approximately $256 million of these annual savings to entities covered by Subpart W.[77] According to EPA, these cost savings reflect compliance costs for covered entities based on annualized capital costs (e.g., monitoring equipment purchases and installation) and ongoing operational costs (e.g., monitoring equipment maintenance).

Considerations for Congress

EPA's proposal to reconsider the GHGRP raises a number of policy and oversight questions for Congress. Congress could consider a number of policy options regarding the future of the GHGRP. Congress could take no action, in which case the future of the program may be determined by EPA through the rulemaking process. Members could express their support or opposition to EPA's proposal through resolutions, as some Members have done.[78] Congress could consider legislation explicitly addressing the authorities for the program. For example, if Congress prefers to discontinue the program, it could enact legislation eliminating the program and its reporting requirements. Alternatively, if Congress prefers the program to continue, it could consider providing further direction to EPA in statute regarding the purpose of the program and its scope. Congress could also conduct oversight of EPA's implementation of the program and any final rule. In weighing these options, or in considering oversight of the program, Congress may find it useful to consider the range of stakeholder views and previously introduced legislation.

[76] For more information on EPA's 2025 regulatory impact analysis, see EPA, "Impacts of Reconsideration of the GHGRP," September 2025, Docket ID No. EPA-HQ-OAR-2025-0186. As part of the 2009 rulemaking, EPA estimated total annualized costs of approximately $168 million (in 2006 dollars) for the first year of the program. EPA has since amended the program's reporting requirements through multiple rulemakings and estimated the incremental burden of those changes in corresponding information collection analyses. The baseline for EPA's 2025 analysis "reflects the cumulative effect of implementing reporting requirements and the recently finalized amendments" with costs updated to the 2024 labor rates and dollar values. The 2009 estimates therefore are not directly comparable to current cost estimates. For more information, see EPA, "Regulatory Impact Analysis for the Mandatory Reporting of GHG Emissions," EPA–HQ–OAR–2008–0508, October 2009.

[77] Of the $256 million in annual Subpart W cost savings, $3 million is permanently eliminated due to the elimination of reporting requirements for the natural gas distribution segment. EPA estimates that the remaining $253 million in annual compliance costs will be reintroduced beginning in the 2034 reporting year, when data collection resumes for the other nine suspended industry segments. For more information, see EPA, "Impacts of Reconsideration of the GHGRP," Docket ID No. EPA-HQ-OAR-2025-0186, September 2025.

[78] For example, H.Res. 1245 was introduced in the 119th Congress and expressed congressional support for the GHGRP program.

Stakeholder Views

Stakeholders provided input during the public comment period for EPA's proposed rule to reconsider the GHGRP. These public comment letters reflect a range of perspectives. These views were often related to the benefits of the program, the costs of the program, and whether the benefits outweigh the costs. Selected topics of discussion and stakeholder views are described in this section to illustrate the issues stakeholders have raised that Congress may wish to consider.[79]

Some stakeholders oppose EPA's proposal, arguing that the benefits of the GHGRP justify continuing the program. These stakeholders include certain state officials, environmental organizations, industry coalitions, and companies that rely on GHGRP data for policy design, business reasons, or tax credits. They argue that the standardized, facility-level, economy-wide data GHGRP provides are valuable and should continue to be collected. For example, some contend that federal, state, and local policymakers use the data to develop, implement, and enforce their programs—including EPA's *Inventory* specifically—and that these uses of the data justify continuing the program.[80] In addition, some argue that the GHGRP provides important benefits for the private sector. For example, they contend that investors use GHGRP data to assess their risk related to climate change, and companies use the data to disclose their GHG emissions and to benchmark their emissions, and emissions associated with, the use of their products.[81] Additionally, stakeholders argue that private entities depend on GHGRP data and its framework to claim federal tax credits for carbon sequestration (Section 45Q), clean electricity (Sections 45Y and 48E), and clean hydrogen (Section 45V), and that EPA's proposal could affect private investments and delay projects.[82]

Other stakeholders who support EPA's proposal generally argue that the benefits of the GHGRP do not justify the compliance costs. These stakeholders include certain state officials, oil and gas producers, and policy organizations that assert EPA imposes undue regulatory burdens with its implementation of the GHGRP. Some stakeholders supporting the proposal argue that EPA has made limited use of the data for regulatory purposes under the CAA and that uses outside those purposes do not justify the costs of continuing mandatory reporting.[83] EPA cited compliance costs to reporting entities as part of the rationale for its proposal to reconsider the GHGRP.[84] EPA concluded that the proposal would result in significant cost savings for GHGRP reporting entities. Some agree that EPA's proposal would relieve businesses of a costly and burdensome

[79] CRS reviewed public comments submitted to Docket ID No. EPA-HQ-OAR-2025-0186 and selected letters that reflect recurring themes and represent a range of stakeholder perspectives. The comment letters cited in this section are illustrative, rather than comprehensive, and are not intended to characterize the number or proportion of commenters holding a particular view. To search and view public comments on EPA's proposed rule, see Regulations.gov, "Reconsideration of the Greenhouse Gas Reporting Program," Docket ID No. EPA-HQ-OAR-2025-0186, https://www.regulations.gov/docket/EPA-HQ-OAR-2025-0186/comments.

[80] Comments of the States of California et al., Docket ID No. EPA-HQ-OAR-2025-0186, 2025; Comments of EDF, NRDC, et al., EPA-HQ-OAR-2025-0186-0327, 2025; Comments of the Environmental Data and Governance Initiative (EDGI), EPA-HQ-OAR-2025-0186-0859, 2025; Comments of the Center for Climate and Energy Solutions (C2ES), EPA-HQ-OAR-2025-0186-0413, 2025.

[81] Comments of the American Petroleum Institute, EPA-HQ-OAR-2025-0186-0464, 2025; Comments of the U.S. Chamber of Commerce, EPA-HQ-OAR-2025-0186-0852, 2025.

[82] Comments of the Bipartisan Policy Center, EPA-HQ-OAR-2025-0186-0224, 2025; Comments of the Carbon Capture Coalition, EPA-HQ-OAR-2025-0186-0442, 2025; Comments of EDF, NRDC, et al., EPA-HQ-OAR-2025-0186-0327, 2025; Comments of the Fertilizer Institute, EPA-HQ-OAR-2025-0186-0474, 2025.

[83] Comments of the Attorneys General of North Dakota et al., EPA-HQ-OAR-2025-0186-0811, 2025; Comments of the American Energy Institute and Heartland Institute, EPA-HQ-OAR-2025-0186-0480, 2025.

[84] EPA, "Reconsideration of the GHGRP," 90 *Federal Register* 44591, 44595.

regulation.[85] They point to the recurring costs of monitoring, emissions calculations, reporting, data verification, and recordkeeping. In addition, they argue that these costs are more burdensome for small- and mid-sized operators. They also argue that the program requires reporting from numerous small or marginal sources whose emissions are negligible relative to costs of reporting them.[86] Further, they argue that the compliance burden reduces the competitiveness of domestic producers.[87]

Stakeholders also debated whether the proposal would produce cost savings as large as EPA estimates in its proposal. Some stakeholders argue that EPA's estimates of cost savings are overstated.[88] Others argue that eliminating program requirements could potentially add compliance costs rather than reduce them. The GHGRP currently serves as a centralized reporting framework that certain state programs and other data users rely on. Some stakeholders argue that states would likely expand or establish their own reporting requirements. Covered entities operating in multiple states could then be required to report separately, under differing rules, in each jurisdiction rather than under a single national framework.[89] In addition, some stakeholders contend that because EPA's estimates rely on annualized capital costs, these estimates count the costs of monitoring systems that covered entities have already installed.[90] Further, they argue that in some cases, covered entities must keep monitoring and reporting GHG emissions to comply with other programs, including mandatory state and regional GHG reporting programs.[91] Stakeholders also argue that in the absence of a standardized federal framework, private entities and other stakeholders could face higher costs to procure data and secure independent third-party verification of their GHG data.[92]

Legislation

Members of the 118th and 119th Congresses have introduced various bills related to the GHGRP. Most of these bills were introduced prior to EPA's proposal reconsidering the GHGRP and would build on or modify the program. These bills illustrate certain policy options available to Congress, including proposals that would expand the program, narrow it, or otherwise modify the program to support specific purposes.

Congress could expand the scope of the program, such as by adding requirements or guidance for additional data to be reported. For example, the Crypto-Asset Environmental Transparency Act (S. 661, H.R. 1460; 118th Congress) would have revised Part 98 to add cryptocurrency mining as

[85] Comments of the Attorneys General of North Dakota et al., EPA-HQ-OAR-2025-0186-0811, 2025; Comments of the American Energy Institute and Heartland Institute, EPA-HQ-OAR-2025-0186-0480, 2025.

[86] Comments of CrownQuest Operating, LLC, EPA-HQ-OAR-2025-0186-0238, 2025; Comments of the American Energy Institute and Heartland Institute, EPA-HQ-OAR-2025-0186-0480, 2025.

[87] Comments of the Prime Mover Institute, EPA-HQ-OAR-2025-0186-0482, 2025.

[88] Comments of R Street Institute, EPA-HQ-OAR-2025-0186 0260-2025; Comments of SEMI, EPA-HQ-OAR-2025-0186-0237, 2025; Comments of the U.S. Chamber of Commerce, EPA-HQ-OAR-2025-0186-0852, 2025; Comments of Business Roundtable, EPA-HQ-OAR-2025-0186-0452, 2025.

[89] Comments of SEMI, EPA-HQ-OAR-2025-0186-0237, 2025; Comments of the U.S. Chamber of Commerce, EPA-HQ-OAR-2025-0186-0852, 2025; Comments of Business Roundtable, EPA-HQ-OAR-2025-0186-0452, 2025.

[90] Comments of the American Petroleum Institute, EPA-HQ-OAR-2025-0186-0464, 2025.

[91] Comments of SEMI, EPA-HQ-OAR-2025-0186-0237, 2025; Comments of the U.S. Chamber of Commerce, EPA-HQ-OAR-2025-0186-0852, 2025; Comments of Business Roundtable, EPA-HQ-OAR-2025-0186-0452, 2025.

[92] Comments of EDF, NRDC, et al., EPA-HQ-OAR-2025-0186-0327, 2025; Comments of EDGI, EPA-HQ-OAR-2025-0186-0859, 2025; Comments of C2ES, EPA-HQ-OAR-2025-0186-0413, 2025.

a new source category.[93] As another example, the SCOPE Act (S. 3928, H.R. 7684; 119th Congress) would direct EPA to develop voluntary guidance for facilities covered under Part 98 to calculate and report their scope 3 (value-chain) emissions—building on the program's existing source category definitions and reporting framework rather than expanding its mandatory requirements.[94]

Congress could also narrow the scope of the program by continuing some level of GHG data collection that is less comprehensive or frequent, or otherwise narrower than the current program. For example, Congress could raise reporting thresholds, reduce the number of source categories that are required to report, or reduce the amount or type data they are required to report. For example, the MERP Clarifications Act (S. 514; 119th Congress) would narrow methane reporting by exempting certain smaller facilities from Subpart W requirements.

Congress could also modify the program to support specific purposes, such as international trade. Standardized and verified data that can support estimating the GHG intensity of U.S. goods are increasingly relevant to trade policy. This may be particularly significant as carbon border adjustment mechanisms—a charge on imports tied to the GHG emissions associated with producing certain goods—are implemented abroad.[95] The Clean Competition Act (S. 3523, H.R. 6787; 119th Congress), for example, would require covered domestic industries to report information under the GHGRP to establish the carbon-intensity baselines for a U.S. carbon border charge.

Oversight

Congress could also conduct oversight of EPA's reconsideration of the GHGRP. Members have expressed their positions through resolutions and oversight letters.[96] In considering these questions, Congress could seek additional information from EPA to inform its determinations.

For example, Congress could examine how the proposed reconsideration would affect federal programs, regulations, and tax incentives that rely on GHGRP data. In addition, Congress could examine the compliance cost estimates at issue—both the burden that reporting entities have described and the savings EPA projects from its proposal—and clarify the extent to which

[93] *Cryptocurrency mining* is the process of verifying cryptocurrency transactions, securing a blockchain network, and releasing new coins into circulation. For more information, see CRS Report R48914, *Cryptocurrency Mining and the Electricity Sector*, by Corrie E. Clark.

[94] The Scope 1, Scope 2, and Scope 3 framework originates with the Greenhouse Gas Protocol, a voluntary corporate accounting standard developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development for corporate GHG reporting and disclosure. Scope 3 emissions, sometimes referred to as *value-chain emissions*, encompass the entire lifecycle of a product or service, tracking GHG emissions from both upstream suppliers (e.g., raw material extraction and logistics) and downstream users (e.g., customer product usage and end-of-life disposal). Unlike Scope 1 and 2 emissions, which isolate direct emissions and purchased electricity, value-chain reporting tracks emissions through every phase where economic value is added. See WRI, "Greenhouse Gas Protocol," https://www.wri.org/initiatives/greenhouse-gas-protocol.

[95] Comments of the Bipartisan Policy Center, EPA-HQ-OAR-2025-0186-0224, 2025; Comments of Business Roundtable, EPA-HQ-OAR-2025-0186-0452, 2025; Comment of Exxon Mobil Corporation, EPA-HQ-OAR-2025-0186-0847, 2025. For more information on carbon border adjustments mechanisms, see CRS Report R47167, *Border Carbon Adjustments: Background and Developments in the European Union*, by Jonathan L. Ramseur, Brandon J. Murrill, and Christopher A. Casey.

[96] For example, Members have sent joint oversight letters to EPA emphasizing the program's role in industrial market competitiveness and statutory compliance; see U.S. Senate Committee on Environment and Public Works Democratic Staff, Letter to Lee Zeldin, EPA Administrator, "Reconsideration of the Greenhouse Gas Reporting Program," May 7, 2025, https://www.epw.senate.gov/public/index.cfm/2025/5/whitehouse-demands-epa-halt-plans-to-dissolve-greenhouse-gas-reporting-program.

reported costs are attributable to the GHGRP. Similarly, Congress could examine the extent to which the benefits stakeholders attribute to the program depend on the GHGRP itself rather than on data available from other sources. Such oversight could help resolve the questions stakeholders have raised regarding the program's authority, benefits, and costs.

Appendix. Greenhouse Gas Reporting Program (GHGRP) Source Categories

Table A-1. Source Categories Required to Report Under 40 C.F.R., Part 98

Subpart	Subpart Name	Reporter Type	Sector
A	General Provisions	n/a[a]	n/a[a]
B	Reserved	n/a[b]	n/a[b]
C	General Stationary Fuel Combustion	Direct Emitter	Multiple Sectors[c]
D	Electricity Generation	Direct Emitter	Power Plants
E	Adipic Acid Production	Direct Emitter	Chemicals
F	Aluminum Production	Direct Emitter	Metals
G	Ammonia Manufacturing	Direct Emitter	Chemicals
H	Cement Production	Direct Emitter	Minerals
I	Electronics Manufacturing	Direct Emitter	Other
J	Reserved	n/a[b]	n/a[b]
K	Ferroalloy Production	Direct Emitter	Metals
L	Fluorinated Gas Production	Direct Emitter	Chemicals
M	Reserved	n/a[b]	n/a[b]
N	Glass Production	Direct Emitter	Minerals
O	HCFC–22 Production and HFC–23 Destruction	Direct Emitter	Chemicals
P	Hydrogen Production	Direct Emitter	Chemicals
Q	Iron and Steel Production	Direct Emitter	Metals
R	Lead Production	Direct Emitter	Metals
S	Lime Manufacturing	Direct Emitter	Minerals
T	Magnesium Production	Direct Emitter	Metals
U	Miscellaneous Uses of Carbonate	Direct Emitter	Multiple Sectors[c]
V	Nitric Acid Production	Direct Emitter	Chemicals
W	Petroleum and Natural Gas Systems	Direct Emitter	Petroleum and Natural Gas Systems
X	Petrochemical Production	Direct Emitter	Chemicals
Y	Petroleum Refineries	Direct Emitter	Refineries
Z	Phosphoric Acid Production	Direct Emitter	Chemicals
AA	Pulp and Paper Manufacturing	Direct Emitter	Pulp and Paper
BB	Silicon Carbide Production	Direct Emitter	Chemicals
CC	Soda Ash Manufacturing	Direct Emitter	Minerals
DD	Use of Electric Transmission and Distribution Equipment	Direct Emitter	Other

EE	Titanium Dioxide Production	Direct Emitter	Chemicals
FF	Underground Coal Mines	Direct Emitter	Other
GG	Zinc Production	Direct Emitter	Metals
HH	Municipal Solid Waste Landfills	Direct Emitter	Waste
II	Industrial Wastewater Treatment	Direct Emitter	Waste
JJ	Manure Management	—[d]	—[d]
KK	Reserved	n/a[b]	n/a[b]
LL	Suppliers of Coal-Based Liquid Fuels	Supplier	Coal-Based Liquid Fuel
MM	Suppliers of Petroleum Products	Supplier	Petroleum Product
NN	Suppliers of Natural Gas and Natural Gas Liquids	Supplier	Natural Gas Suppliers
OO	Suppliers of Industrial Greenhouse Gases (GHGs)	Supplier	Industrial Gas Suppliers
PP	Suppliers of (CO_2)	Supplier	CO_2 Capture, Supply, and Underground Injection
QQ	Imports and Exports of Equipment Pre-Charged with Fluorinated GHGs or Containing Fluorinated GHGs in Closed-Cell Foams	Supplier	Equipment Pre-Charged with Fluorinated GHGs
RR	Geologic Sequestration of CO_2	CO_2 Injection	Geologic Sequestration of CO_2
SS	Electrical Equipment Manufacture or Refurbishment	Direct Emitter	Other
TT	Industrial Waste Landfills	Direct Emitter	Waste
UU	Injection of CO_2	CO_2 Injection	CO_2 Capture, Supply, and Underground Injection
VV	Geologic Sequestration of CO_2 with Enhanced Oil Recovery Using ISO 27916	CO_2 Injection	—[e]
WW	Coke Calciners	Direct Emitter	—[f]
XX	Calcium Carbide Production	Direct Emitter	—[f]
YY	Caprolactam, Glyoxal, and Glyoxylic Acid Production	Direct Emitter	—[f]
ZZ	Ceramics Manufacturing	Direct Emitter	—[f]

Source: The subpart and subpart names are from 40 C.F.R. Part 98. The nine sector names shown here are those used by the U.S. Environmental Protection Agency (EPA) for data display purposes in their Facility Level Information Green House Gases tool. The reporter type is for the purposes of this report and is consistent with how EPA describes the three types of covered entities these subparts fall under.

Note: The sector categories shown in **Figure 1** are consistent with this Appendix.

a. Subpart A contains the general provisions of the GHGRP, which apply to all facilities and suppliers subject to Part 98.

b. Subparts B, J, M, and KK of 40 C.F.R. are designated "Reserved." A reserved designation holds a subpart letter used in the C.F.R to indicate that a specific subpart is being held to maintain the alphabetical sequence if a subpart was proposed previously and not finalized, or if reporting functions were merged elsewhere.

c. Emissions from Subpart C and U are distributed across sectors.

d. Subpart JJ is in force in 40 C.F.R. Part 98 but EPA does not actively implement it due to a recurring congressional appropriations restriction prohibiting the expenditure of funds for this purpose. See Consolidated Appropriations Act, 2024, P.L. 118-42.

e. EPA does not assign Subpart VV a sector name in FLIGHT.

f. Subparts WW, XX, YY, and ZZ were added to the GHGRP in 2024 and apply beginning with reporting year 2025. EPA has not assigned sector categories to these subparts in FLIGHT.

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