



## ENVIRONMENTAL PROTECTION AGENCY

### 40 CFR Part 98

[EPA-HQ-OAR-2025-0096; FRL-12676-01-OAR]

RIN 2060-AW50

### Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for 2024

#### Data

**AGENCY:** Environmental Protection Agency (EPA).

**ACTION:** Final rule.

**SUMMARY:** The EPA is promulgating this final rule to extend the reporting deadline under the Greenhouse Gas Reporting Rule for reporting year 2024 data from March 31, 2025, to May 30, 2025. This rule only changes the reporting deadline for annual greenhouse gas (GHG) reports for reporting year 2024. This rule does not change the reporting deadline for future years, and it does not change the requirements for what regulated entities must report.

**DATES:** This rule is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** The EPA has established a docket for this action under Docket Id. No. EPA-HQ-OAR-2025-0096. All documents in the docket are listed in the *www.regulations.gov* index.

Although listed in the index, some information is not publicly available, *e.g.*, confidential business information (CBI) or other information whose disclosure is restricted by statute. Certain other material, such as copyrighted material, is not placed on the Internet and will be publicly available only in hard copy. Publicly available docket materials are available either electronically in *www.regulations.gov* or in hard copy at the EPA Docket Center, WJC West Building, Room 3334, 1301 Constitution Ave. NW, Washington, DC. This Docket Facility is open from 8:30 a.m. to 4:30 p.m., Monday through Friday, excluding legal holidays. The telephone number for

the Public Reading Room is (202) 566–1744 and the telephone number for the Air Docket is (202) 566–1742.

**FOR FURTHER INFORMATION CONTACT:** Jennifer Bohman, Climate Change Division, Office of Atmospheric Protection (MC-6207A), Environmental Protection Agency, 1200 Pennsylvania Ave., NW, Washington, DC 20460; telephone number: (202) 343-9548; e-mail address: *GHGReporting@epa.gov*.

Preamble acronyms and abbreviations. Throughout this document the use of “we” or “our” is intended to refer to the EPA. We use multiple acronyms and terms in this preamble. While this list may not be exhaustive, to ease the reading of this preamble and for reference purposes, the EPA defines the following terms and acronyms here:

APA	Administrative Procedure Act
CAA	Clean Air Act
CBI	confidential business information
CFR	Code of Federal Regulations
CRA	Congressional Review Act
e-GGRT	electronic Greenhouse Gas Reporting Tool
EPA	Environmental Protection Agency
FR	<i>Federal Register</i>
GHG	greenhouse gas
GHGRP	Greenhouse Gas Reporting Program
NAICS	North American Industry Classification System
NTTAA	National Technology Transfer and Advancement Act
OMB	Office of Management and Budget
PRA	Paperwork Reduction Act
PBI	proprietary business information
RFA	Regulatory Flexibility Act
RY	reporting year
UMRA	Unfunded Mandates Reform Act of 1995
U.S.	United States of America
U.S.C.	United States Code

*Organization of this document.* The information in this document is organized as follows:

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**SUPPLEMENTARY INFORMATION:**

**I. General**

*A. Potentially Affected Entities*

This action amends existing regulations. Entities affected by this action are owners or operators of facilities that are direct emitters or suppliers of greenhouse gases (GHGs) or that sequester carbon dioxide (CO<sub>2</sub>) gas underground. These entities are required to report certain activities under the Greenhouse Gas Reporting Program (GHGRP) (codified at 40 CFR part 98. Regulated categories and entities include, but are not limited to, those listed in table 1 of this preamble:

**Table 1. Examples of Affected Entities by Category**

<b>Category</b>	<b>North American Industry Classification System (NAICS)</b>	<b>Examples of facilities that may be subject to 40 CFR part 98</b>
Adipic Acid Production	325199	All other basic organic chemical manufacturing: Adipic acid manufacturing.
Aluminum Production	331313	Primary aluminum production facilities.

<b>Category</b>	<b>North American Industry Classification System (NAICS)</b>	<b>Examples of facilities that may be subject to 40 CFR part 98</b>
Ammonia Manufacturing	325311	Anhydrous ammonia manufacturing facilities.
Calcium Carbide Production	325180	Other basic inorganic chemical manufacturing: calcium carbide manufacturing.
Carbon Dioxide Enhanced Oil Recovery Projects	211120	Oil and gas extraction projects using carbon dioxide enhanced oil recovery.
Caprolactam, Glyoxal, and Glyoxylic Acid Production	325199	All other basic organic chemical manufacturing.
Cement Production	327310	Cement manufacturing.
Ceramics Manufacturing	327110	Pottery, ceramics, and plumbing fixture manufacturing.
	327120	Clay building material and refractories manufacturing.
Coke Calcining	299901	Coke; coke, petroleum; coke, calcined petroleum.
Electronics Manufacturing	334111	Microcomputers manufacturing facilities.
	334413	Semiconductor, photovoltaic (PV) (solid-state) device manufacturing facilities.
	334419	Liquid crystal display (LCD) unit screens manufacturing facilities; Microelectromechanical (MEMS) manufacturing facilities.
Electrical Equipment Manufacture or Refurbishment	33531	Power transmission and distribution switchgear and specialty transformers manufacturing facilities.
Electricity generation units that report through 40 CFR part 75	221112	Electric power generation, fossil fuel (e.g., coal, oil, gas).
Electrical Equipment Use	221121	Electric bulk power transmission and control facilities.

Category	North American Industry Classification System (NAICS)	Examples of facilities that may be subject to 40 CFR part 98
Electrical transmission and distribution equipment manufacture or refurbishment	33361	Engine, Turbine, and Power Transmission Equipment Manufacturing.
Ferroalloy Production	331110	Ferroalloys manufacturing.
Fluorinated Greenhouse Gas Production	325120	Industrial gases manufacturing facilities.
Geologic Sequestration	NA	CO <sub>2</sub> geologic sequestration sites.
Glass Production	327211	Flat glass manufacturing facilities.
	327213	Glass container manufacturing facilities.
	327212	Other pressed and blown glass and glassware manufacturing facilities.
HCFC-22 Production	325120	Industrial gas manufacturing: Hydrochlorofluorocarbon (HCFC) gases manufacturing.
HFC-23 destruction processes that are not collocated with a HCFC-22 production facility and that destroy more than 2.14 metric tons of HFC-23 per year	325120	Industrial gas manufacturing: Hydrofluorocarbon (HFC) gases manufacturing.
Hydrogen Production	325120	Hydrogen manufacturing facilities.
Industrial Waste Landfill	562212	Solid waste landfill.
Industrial Wastewater Treatment	221310	Water treatment plants.
Injection of Carbon Dioxide	211	Oil and gas extraction.
Iron and Steel Production	333110	Integrated iron and steel mills, steel companies, sinter plants, blast furnaces, basic oxygen process furnace (BOPF) shops.
Lead Production	331	Primary metal manufacturing.
Lime Manufacturing	327410	Lime production.

<b>Category</b>	<b>North American Industry Classification System (NAICS)</b>	<b>Examples of facilities that may be subject to 40 CFR part 98</b>
Magnesium Production	331410	Nonferrous metal (except aluminum) smelting and refining: Magnesium refining, primary.
Nitric Acid Production	325311	Nitrogenous fertilizer manufacturing: Nitric acid manufacturing.
Petroleum and Natural Gas Systems	486210	Pipeline transportation of natural gas.
	221210	Natural gas distribution facilities.
	211120	Crude petroleum extraction.
	211130	Natural gas extraction.
Petrochemical Production	324110	Petrochemicals made in petroleum refineries.
Petroleum Refineries	324110	Petroleum refineries.
Phosphoric Acid Production	325312	Phosphatic fertilizer manufacturing.
Pulp and Paper Manufacturing	322110	Pulp mills.
	322120	Paper mills.
	322130	Paperboard mills.
Miscellaneous Uses of Carbonate	Facilities included elsewhere	
Municipal Solid Waste Landfills	562212	Solid waste landfills.
	221320	Sewage treatment facilities.
Silicon Carbide Production	327910	Silicon carbide abrasives manufacturing.
Soda Ash Production	325180	Other basic inorganic chemical manufacturing: Soda ash manufacturing.
Suppliers of Carbon Dioxide	325120	Industrial gas manufacturing facilities.
Suppliers of Industrial Greenhouse Gases	325120	Industrial greenhouse gas manufacturing facilities.

<b>Category</b>	<b>North American Industry Classification System (NAICS)</b>	<b>Examples of facilities that may be subject to 40 CFR part 98</b>
Titanium Dioxide Production	325180	Other basic inorganic chemical manufacturing: Titanium dioxide manufacturing.
Underground Coal Mines	212115	Underground coal mining.
Zinc Production	331410	Nonferrous metal (except aluminum) smelting and refining: Zinc refining, primary.
Importers and Exporters of Pre-charged Equipment and Closed-Cell Foams	423730	Air-conditioning equipment (except room units) merchant wholesalers.
	333415	Air-conditioning equipment (except motor vehicle) manufacturing.
	423620	Air-conditioners, room, merchant wholesalers.
	449210	Electronics and Appliance retailers.
	326150	Polyurethane foam products manufacturing.
	335313	Circuit breakers, power, manufacturing.
	423610	Circuit breakers and related equipment merchant wholesalers.

Table 1 of this preamble is not intended to be exhaustive but rather provides a guide for readers regarding facilities likely to be affected by this action. This table lists the types of facilities that the EPA is now aware could potentially be affected by this action. Other types of facilities than those listed in the table could also be subject to reporting requirements. To determine whether you would be affected by this proposed action, you should carefully examine the applicability criteria found in 40 CFR part 98, subpart A (General Provisions) and the subpart for each source category. Many facilities that are affected by 40 CFR part 98 have greenhouse gas emissions from multiple source categories listed in table 1 of this preamble. If you have

questions regarding the applicability of this action to a particular facility, consult the person listed in the **FOR FURTHER INFORMATION CONTACT** section.

### *B. Statutory Authority*

EPA is amending the reporting deadlines pursuant to Section 114 of the Clean Air Act (CAA), which also served as the basis of statutory authority for the underlying rule, 42 U.S.C. 7414. As noted in prior rulemakings for this program, EPA has interpreted CAA section 114(a)(1) to authorize reporting requirements related to EPA's CAA programs. Statutory authority for the rulemaking procedures followed in this action is provided by Administrative Procedure Act (APA) section 553(b)(B), based on EPA's finding of good cause to forego notice and comment, 5 U.S.C. 553(b)(B).

## **II. Regulatory Revisions**

EPA is amending subpart A (General Provisions) at 40 CFR 98.3(b) to extend the reporting deadline for annual greenhouse gas (GHG) reports for reporting year 2024 from March 31, 2025, to May 30, 2025. This one-time extension of the reporting deadline will ensure that regulated entities have adequate time to interact with the reporting software to prepare and submit the annual GHG reports required under the existing rule. Facilities and suppliers are required to submit each GHG report "electronically in accordance with" specified regulatory requirements and in "a format specified by the Administrator" as stated at 40 CFR 98.5(a). EPA has required electronic reporting and provided an electronic reporting system, the electronic Greenhouse Gas Reporting Tool (hereafter refer to as "e-GGRT"), for facilities and suppliers since 2010 to prepare and submit annual GHG reports.

Historically, EPA has launched the e-GGRT system in mid-February for a given reporting year. As a result, regulated entities have generally had a six-week period to work in the e-GGRT system to prepare and submit their annual GHG reports. As of March 2025, the e-GGRT system has not been launched, and as a result, facilities have not had adequate time to interact with the reporting system to prepare and submit their annual GHG reports for reporting

year 2024. For this reason, EPA is extending the GHGRP reporting deadline for annual GHG reports for reporting year 2024 from March 31, 2025, to May 30, 2025.

### **III. Rulemaking Procedures and Findings of Good Cause**

EPA finds good cause to forego notice and comment for this action pursuant to APA section 553(b)(B) because notice and comment would be impracticable and contrary to the public interest. EPA is making a one-time, 60-day extension of the reporting deadline for submitting annual GHG reports for reporting year 2024. An immediate extension of the deadline for submitting annual GHG reports under Part 98 is necessary to ensure that regulated entities have sufficient time to interact with the e-GGRT system to prepare and submit accurate annual GHG reports. Given the existing regulatory deadline, it is impracticable for EPA to provide notice and comment on the deadline extension because EPA would not be able to finalize the amendment before the GHG reports for reporting year 2024 are currently due. Additionally, it would be contrary to the public interest to provide notice and comment on the deadline extension because it would likely result in submission of incomplete or inaccurate GHG reports for reporting year 2024 by the existing deadline. Regulated entities still have the option to prepare and submit reports sooner if they prefer that course of action. EPA notes that these revisions do not make any changes to the substance of what regulated entities must report to EPA.

The regulatory revisions made in this action will take effect immediately on **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. Under APA section 553(d)(1), a final rule may be made effective on publication when it “grants or recognizes an exemption or relieves a restriction,” 5 U.S.C. 553(d)(1). This action extends the reporting deadline for regulated entities by 60 days so that facilities have sufficient time to enter data into the e-GGRT system. Absent this action, regulated entities would have insufficient time to prepare and submit annual reports in the e-GGRT system, and this action relieves that restriction. Therefore, the normal 30-day minimum period between this action's dates of publication and effectiveness is not required. Moreover, EPA finds good cause to make the rule immediately effective pursuant

to APA section 553(d)(3) because the existing reporting deadline is less than 30 days from publication. 5 U.S.C. 553(d)(3). Unless this action is effective before the reporting deadline, the regulatory revisions will not accomplish the objective of ensuring complete and accurate reporting by extending the reporting deadline 60 days to May 30, 2025.

#### **IV. Statutory and Executive Order Reviews**

Additional information about these statutes and Executive Orders can be found at <https://www.epa.gov/laws-regulations/laws-and-executive-orders>.

##### *A. Executive Order 12866: Regulatory Planning and Review and Executive Order 13563: Improving Regulation and Regulatory Review*

This action is not a significant regulatory action and was therefore not submitted to the Office of Management and Budget (OMB) for review.

##### *B. Executive Order 14192: Unleashing Prosperity Through Deregulation*

This action alleviates regulatory burden as described in Executive Order 14192.

##### *C. Paperwork Reduction Act (PRA)*

This action does not impose any new information collection burden under the PRA. OMB has previously approved the information collection requirements contained in the existing regulation and has assigned OMB control number 2060-0629, OMB control number 2060-0748, and OMB control number 2060-0751. This action extends the deadline for submitting annual GHG reports for reporting year 2024 data from March 31, 2025, to May 30, 2025. This rule does not change the requirements for what regulated entities must report.

##### *D. Regulatory Flexibility Act (RFA)*

This action is not subject to the RFA. The RFA applies only to rules subject to notice and comment rulemaking requirements under the Administrative Procedure Act (APA), 5 U.S.C. 553, or any other statute. This rule is not subject to notice and comment requirements because EPA has found good cause to forego notice and comment under 5 U.S.C. 553(b).

##### *E. Unfunded Mandates Reform Act (UMRA)*

This action does not contain an unfunded mandate as described in UMRA, 2 U.S.C. 1531–1538, and does not significantly or uniquely affect small governments. This action imposes no enforceable duty on any state, local, or Tribal governments. Requirements for the private sector do not exceed \$100 million in any one year.

*F. Executive Order 13132: Federalism*

This action does not have federalism implications. It will not have substantial direct effects on the states, on the relationship between the national government and the states, or on the distribution of power and responsibilities among the various levels of government.

*G. Executive Order 13175: Consultation and Coordination with Indian Tribal Governments*

This action does not have Tribal implications as specified in Executive Order 13175. The rule does not result in any changes to the requirements of Part 98 other than extending the reporting deadline for submitting annual GHG reports for reporting year 2024 data until May 30, 2025. Thus, Executive Order 13175 does not apply to this action.

*H. Executive Order 13045: Protection of Children from Environmental Health Risks and Safety Risks*

The EPA interprets Executive Order 13045 as applying only to those regulatory actions that concern environmental health or safety risks that the EPA has reason to believe may disproportionately affect children, per the definition of “covered regulatory action” in section 2-202 of the Executive Order. Therefore, this action is not subject to Executive Order 13045 because it does not concern an environmental health risk or safety risk. Since this action does not concern human health, EPA’s Policy on Children’s Health also does not apply.

*I. Executive Order 13211: Actions that Significantly Affect Energy Supply, Distribution, or Use*

This action is not subject to Executive Order 13211 because it is not a significant regulatory action under Executive Order 12866.

*J. National Technology Transfer and Advancement Act (NTTAA)*

This rulemaking does not involve technical standards.

*K. Congressional Review Act (CRA)*

This action is subject to the CRA, and the EPA will submit a rule report to each House of the Congress and to the Comptroller General of the United States. This action is not a “major rule” as defined by 5 U.S.C. 804(2).

*L. Judicial Review*

Under CAA section 307(b)(1), any petition for review of this final rule must be filed in the U.S. Court of Appeals for the District of Columbia Circuit by **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]**. This rulemaking revises the submission deadline for submitting annual GHG reports for reporting year 2024, which applies to owners and operators of facilities and suppliers for all source categories of 40 CFR part 98. These facilities and suppliers are located across the United States and therefore this rulemaking is “nationally applicable” within the meaning of CAA section 307(b)(1). Under CAA section 307(b)(2), the requirements established by this final rule may not be challenged separately in any civil or criminal proceedings brought by the EPA to enforce these requirements.

## **List of Subjects in 40 CFR Part 98**

Environmental protection, Administrative practice and procedure, Greenhouse gases, Reporting and recordkeeping requirements.

Lee Zeldin,  
Administrator.

For the reasons set forth in the preamble, the Environmental Protection Agency amends title 40, chapter I, of the Code of Federal Regulations as follows:

**PART 98—MANDATORY GREENHOUSE GAS REPORTING**

1. The authority citation for part 98 continues to read as follows:

**Authority:** 42 U.S.C. 7401-7671q.

**Subpart A— General Provision**

2. Amend § 98.3 by revising and republishing paragraph (b) to read as follows:

**§ 98.3 What are the general monitoring, reporting, recordkeeping and verification requirements of this part?**

\* \* \* \* \*

(b) *Schedule.* The annual GHG report for reporting year 2010 must be submitted no later than September 30, 2011. The annual report for reporting years 2011 and beyond must be submitted no later than March 31 of each calendar year for GHG emissions in the previous calendar year, except as provided in paragraphs (b)(1) and (b)(5) of this section.

(1) For reporting year 2011, facilities with one or more of the subparts listed in paragraphs (b)(1)(i) through (b)(1)(xi) of this section and suppliers listed in paragraph (b)(1)(xii) of this section are required to submit their annual GHG report no later than September 28, 2012.

Facilities and suppliers that are submitting their second annual GHG report in 2012 and that are reporting on one or more subparts listed in paragraphs (b)(1)(i) through (b)(1)(xii) of this section must notify EPA by March 31, 2012, that they are not required to submit their annual GHG report until September 28, 2012.

(i) Electronics Manufacturing (subpart I).

(ii) Fluorinated Gas Production (subpart L).

(iii) Magnesium Production (subpart T).

(iv) Petroleum and Natural Gas Systems (subpart W).

- (v) Use of Electric Transmission and Distribution Equipment (subpart DD).
  - (vi) Underground Coal Mines (subpart FF).
  - (vii) Industrial Wastewater Treatment (subpart II).
  - (viii) Geologic Sequestration of Carbon Dioxide (subpart RR).
  - (ix) Manufacture of Electric Transmission and Distribution (subpart SS).
  - (x) Industrial Waste Landfills (subpart TT).
  - (xi) Injection of Carbon Dioxide (subpart UU).
  - (xii) Imports and Exports of Equipment Pre-charged with Fluorinated GHGs or Containing Fluorinated GHGs in Closed-cell Foams (subpart QQ).
- (2) For a new facility or supplier that begins operation on or after January 1, 2010, and becomes subject to the rule in the year that it becomes operational, report emissions starting the first operating month and ending on December 31 of that year. Each subsequent annual report must cover emissions for the calendar year, beginning on January 1 and ending on December 31.
- (3) For any facility or supplier that becomes subject to this rule because of a physical or operational change that is made after January 1, 2010, report emissions for the first calendar year in which the change occurs, beginning with the first month of the change and ending on December 31 of that year. For a facility or supplier that becomes subject to this rule solely because of an increase in hours of operation or level of production, the first month of the change is the month in which the increased hours of operation or level of production, if maintained for the remainder of the year, would cause the facility or supplier to exceed the applicable threshold. Each subsequent annual report must cover emissions for the calendar year, beginning on January 1 and ending on December 31.
- (4) Unless otherwise stated, if the final day of any time period falls on a weekend or a federal holiday, the time period shall be extended to the next business day.
- (5) The annual GHG report for reporting year 2024 must be submitted no later than May 30, 2025.

\* \* \* \* \*

[FR Doc. 2025-04724 Filed: 3/19/2025 8:45 am; Publication Date: 3/20/2025]