



## Comments of the Center for Climate and Energy Solutions

### Comments of the Center for Climate and Energy Solutions on Reconsideration of the Greenhouse Gas Reporting Program (40 CFR Part 98 (September 16, 2025)) Docket ID EPA-HQ-OAR-2025-0186; FRL-12720-01-OAR

This document constitutes the comments of the Center for Climate and Energy Solutions (C2ES) on the proposed reconsideration of the Greenhouse Gas Reporting Program (GHGRP) published in the Federal Register on September 16, 2025.

C2ES is an independent, nonprofit, nonpartisan organization working to secure a safe and stable climate by accelerating the global transition to net-zero greenhouse gas emissions and a thriving, just, and resilient economy.

In preparing our comments, we gathered feedback from our Business Environmental Leadership Council, which spans multiple industry sectors, including manufacturing, utilities, and oil and gas companies. The feedback and insights we received underscore the importance of maintaining the GHGRP. The views and recommendations expressed in this comment letter are those of C2ES and do not necessarily represent the views of companies consulted.

### Key Points

C2ES strongly recommends maintaining the GHGRP in its current form. Dismantling it would lead to the following undesirable outcomes:

- **Decreased competitiveness:** As trading partners increasingly require verifiable emissions data for imports, dismantling the GHGRP would deprive U.S. producers of a credible way to demonstrate their cleaner production. This would erode their competitive edge in markets where transparency and emissions performance are becoming key drivers of trade.
- **Increased industry burden:** Industry relies on GHGRP data to maintain transparency across supply chains, meet customer and investor information needs, benchmark performance to identify efficiency opportunities, and guide long-term business planning and decision-making. Dismantling the program would eliminate this consistent source of comparable data across companies and force businesses to rely on more costly and less credible third-party verification to meet reporting needs.
- **Tax-credit uncertainty:** Data from the GHGRP underpins strategic investments and tax credits (e.g., 45Q, 45V, 45Z) relied upon by a variety of industries, such as oil and gas. Introducing uncertainty into this framework would delay projects and disrupt long-term

business planning, creating costly impacts for companies that rely on stable, predictable regulations to guide investment decisions.

Additionally, C2ES believes that EPA's projected \$303 million in annual cost savings almost certainly overestimates the benefit to industry, as it does not account for ongoing reporting obligations to other federal agencies and states, requirements in export markets, foregone tax credits, third-party verification, and re-establishing reporting systems for subpart W in 2034.

## Introduction

EPA's proposal is a consequential misstep that would weaken the United States' position as a global leader and undermine national competitiveness. For 15 years, the Greenhouse Gas Reporting Program (GHGRP) has provided standardized reporting methodology and facility-level data comparability, enabling U.S. producers to demonstrate cleaner production relative to many global competitors. This advantage translates into market access as an increasing number of customers and foreign governments require credible emissions data and the demand for low-carbon goods grows. If the United States retreats from transparent, credible emissions accounting while others advance, the country will forfeit U.S. producers' competitive differentiation in low-carbon value chains. Furthermore, this would erase a decade of data continuity, leaving U.S. firms without a recognized baseline of emissions. This is especially concerning as major economies, including emerging economies such as China, India, and Brazil, continue to implement climate policies of their own.

Not only will the United States cede economic competitiveness in global markets, the country will fail to adequately manage the serious economic risks associated with climate change. The costs of inaction on climate are already evident. In 2024 alone, the United States experienced 27 climate disasters with losses exceeding \$1 billion.<sup>1</sup> These are not anomalies, but a persistent, compounding drag on the economy. Absent stronger mitigation, climate change could reduce U.S. GDP by four percent, as a central estimate, by the end of the century.<sup>2</sup> In 2025, changes in GDP of that size would amount to a \$1.2 trillion decrease.<sup>3</sup> For years, the Government Accountability Office has listed "limiting the federal government's fiscal exposure" to climate change on its High-Risk List, underscoring that unmanaged climate risk drives substantial and rising budgetary costs. Weakening foundational emissions measurement infrastructure would erode the country's ability to quantify and manage these mounting risks.<sup>4</sup>

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<sup>1</sup> NOAA National Centers for Environmental Information, "Billion-Dollar Weather and Climate Disasters," last accessed October 10, 2025, <https://www.ncei.noaa.gov/access/billions>.

<sup>2</sup> Congressional Budget Office, "The Risk of Climate Change to the United States in the 21st Century," last accessed October 10, 2025, <https://www.cbo.gov/publication/61146>.

<sup>3</sup> For 2025 GDP data, see: United States Congress Joint Economic Committee, *GDP Update*, September 25, 2025, <https://www.jec.senate.gov/public/index.cfm/republicans/gdp-update>.

<sup>4</sup> U.S. Government Accountability Office, *High-Risk Series: Heightened Attention Could Save Billions More and Improve Government Efficiency and Effectiveness*, GAO-25-107743 (Washington, DC: GAO, 2025), [http://files.gao.gov/reports/GAO-25-107743/index.html#\\_Toc190970323](http://files.gao.gov/reports/GAO-25-107743/index.html#_Toc190970323).

The proposed action would dismantle the shared foundation of emissions data relied upon by industry and government that underpins market access and low-carbon differentiation, creating inefficiencies, fragmenting reporting, and undermining the nation's economic competitiveness.<sup>5</sup> At a time when accurate emissions measurement is central to market access and economic strategy, weakening the GHGRP would leave the United States less informed, less competitive, and less prepared to meet the demands of the global economy.

## Global Competitiveness and Market Access

EPA's proposal to roll back the GHGRP comes at a time when key export markets are advancing rigorous, verifiable monitoring, reporting, and verification (MRV) of greenhouse gas emissions. Eliminating the federal backbone for facility-level data across roughly 8,000 U.S. facilities would remove a standardized, credible source of emissions information at the same time trading partners are demanding more of this data. The ability to compete in global markets increasingly depends on verifiable emissions data.

## International Regulations

The European Union's Carbon Border Adjustment Mechanism (CBAM) is already in force and will move from its transitional reporting-only phase to a definitive regime on January 1, 2026. Under the definitive regime, importers must purchase and surrender certificates that correspond to the embedded emissions of imported goods, which requires high-quality emissions data from suppliers.<sup>6</sup> Without a government-run MRV framework, U.S. exporters will be forced to rely on costly third-party plant- and product-level verifications or default values, which the European Commission has acknowledged as conservative. This can put cleaner U.S. goods at a disadvantage.

The steel sector demonstrates the competitive importance of high-quality emissions data. The U.S. industry's high share of electric arc furnace production yields lower average emissions intensity than many global competitors. U.S. production of fabricated metal products (e.g., steel products) is 4 times cleaner than that of China, the world's largest steel exporter, and 3.9 times cleaner than that of India, the largest steel exporter to the EU.<sup>7</sup> Yet CBAM default values, which will be informed

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<sup>5</sup> For 2023, 7,544 direct emitters reported emitting 2.58 billion metric tons of CO<sub>2</sub>e. In addition, 995 suppliers, 81 carbon dioxide injection facilities, and 19 facilities injecting carbon dioxide solely for geologic sequestration reported data to EPA. See: U.S. Environmental Protection Agency, *Greenhouse Gas Reporting Program 2023: Reported Data* (Washington, DC: U.S. EPA, 2024), <https://www.epa.gov/system/files/documents/2024-10/ghgrp-2023-overview-profile.pdf>.

<sup>6</sup> "Regulation of the European Parliament and the Council establishing a carbon border adjustment mechanism," European Commission, July 14, 2021, <https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A52021PC0564>.

<sup>7</sup> For United States' clean production advantage, see: Climate Leadership Council, *America's Carbon Advantage 2025*, March 18, 2025, [https://clccouncil.org/media/2025/06/2025-Carbon-Advantage\\_report-1.pdf](https://clccouncil.org/media/2025/06/2025-Carbon-Advantage_report-1.pdf). For China's steel export data, see: World Steel Association, *World Steel in Figures 2025*, June 4, 2025, <https://worldsteel.org/wp-content/uploads/World-Steel-in-Figures-2025-3.pdf>. For EU's steel import data,

by EU analyses of product-level intensity in the United States and other trading partners, may fail to reflect this advantage, resulting in increased CBAM liabilities, and therefore reduced competitiveness, for U.S. goods. While the methodology for default values is still under development, comparisons of the U.S. International Trade Commission's 2025 factfinding report that calculated product-level intensities for steel and aluminum and a 2023 report from the EU's Joint Research Centre (JRC) show that the EU estimate of U.S. iron and steel emissions intensity is consistently higher than U.S. estimates.<sup>8</sup> Relying on foreign data may obscure the competitive advantage U.S. manufacturers have achieved through investment in efficient processes, lower-carbon fuels, and operational improvements, resulting in higher fees at the border than warranted. Government-verified GHGRP data that demonstrates the U.S. carbon advantage, i.e., the ability to manufacture goods with fewer emissions than trading partners, is a trade asset, particularly as more trading partners price the emissions associated with imports. Without this government-verified data, clean U.S. producers risk losing the ability to differentiate unless they pursue potentially costly third-party verification.

The EU is not the only source of pressure. The United Kingdom has committed to a border carbon adjustment (BCA) beginning January 1, 2027, and has released draft primary legislation and policy design details.<sup>9</sup> Norway has set an implementation target of 2027 aligned with EU structures.<sup>10</sup> Canada, a key trading partner and the United States' second largest export market for steel, has initiated border adjustment consultations and continues to develop options and Australia is reviewing carbon leakage measures, including BCA-style options, through its Carbon Leakage

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see: Eurostat, *EU exported €77.8 billion worth of iron and steel in 2024*, March, 12 2025, <https://ec.europa.eu/eurostat/web/products-eurostat-news/w/ddn-20250312-2>.

<sup>8</sup> For U.S. ITC Report, see: U.S. International Trade Commission, *Greenhouse Gas Emissions Intensities of the U.S. Steel and Aluminum Industries at the Product Level*, USITC Publication 5584 (Washington, DC: U.S. International Trade Commission, February 3, 2025), [https://www.usitc.gov/publications/332/pub5584\\_0.pdf](https://www.usitc.gov/publications/332/pub5584_0.pdf). For JTC report, see: Danko Vidović et al., *Greenhouse Gas Emission Intensities of the Steel, Fertilisers, Aluminium and Cement Industries in the EU and Its Main Trading Partners* (Luxembourg: Publications Office of the European Union, 2023), <https://publications.jrc.ec.europa.eu/repository/handle/JRC134682>.

<sup>9</sup> Government of Canada, "Government Launches Consultations on Border Carbon Adjustments," Department of Finance Canada, August 5, 2021, <https://www.canada.ca/en/department-finance/news/2021/08/government-launches-consultations-on-border-carbon-adjustments.html>.

<sup>10</sup> Regjeringen (Government of Norway), "Slik skal Norge innføre CBAM," <https://www.regjeringen.no/no/aktuelt/slik-skal-norge-innfore-cbam/id3090713>.

Review.<sup>11</sup> Taiwan has indicated that a BCA bill could be advanced from the second half of 2025.<sup>12</sup> Thailand's draft climate change bill includes BCA provisions similar to the EU approach and Chile's 2024 draft sectoral plan includes study of a BCA by 2029.<sup>13</sup> These actions point to growing demand for auditable product- and facility-level data.

The EU Methane Regulation reinforces the case for maintaining the GHGRP, specifically subpart W. The law requires importers to ensure MRV standards equivalent to those imposed on producers in the EU are applied to new fossil energy import contracts beginning in 2027, it also requires reporting the methane intensity of imports in 2028, and introduces methane-intensity limits on imports in 2030.<sup>14</sup> For LNG and pipeline gas, the ability of U.S. suppliers to demonstrate MRV equivalency will be critical to market access. EPA proposes to pause subpart W data collection and verification until 2034, which would create a data gap precisely when international buyers demand verified methane data. U.S. exporters will have to compile and verify data at the producer level, costs and uncertainty will rise, and the opportunity for national equivalency that would reduce trade friction would diminish.

Given the global context that most U.S. companies operate in, a federal retreat from GHGRP would not lead to the projected burden reduction or cost savings for companies. The core requirements to collect, calculate, and verify embedded emissions would still exist and U.S. companies would be left to navigate multiple foreign policies without a recognized domestic baseline. This would leave each U.S. firm to go it alone, likely at higher costs with less credibility, again eroding American businesses' competitive advantage.

## Value of Emissions Data in Markets

Globally and domestically, competitiveness increasingly depends on the ability to produce, verify, and communicate low-carbon performance. Firms across sectors now look to their suppliers for reliable emissions data to fulfill their own reporting obligations and decarbonization goals. A government-backed, facility-level reporting system provides the credibility that piecemeal

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<sup>11</sup> For United States' steel export data, see: International Trade Administration, *United States Steel Exports Report*, last accessed October 10, 2025, <https://www.trade.gov/data-visualization/united-states-steel-exports-report>. For Canada's request of information, see: "Exploring Border Carbon Adjustments for Canada," Government of Canada, last modified June 2, 2023, <https://www.canada.ca/en/department-finance/programs/consultations/2021/border-carbon-adjustments/exploring-border-carbon-adjustments-canada.html>. For Australia's consultation, see, "Public consultation on the proposed approach to assess and address carbon leakage risk, as part of the Carbon Leakage Review," Commonwealth of Australia's Department of Climate Change, Energy, the Environment and Water, last accessed April 2, 2024, <https://consult.dcceew.gov.au/consultation-proposed-approach-carbon-leakage-risk-as-part-of-the-carbon-leakage-review>.

<sup>12</sup> Chia-Erh Kuo, "Taiwan to Introduce Domestic Version of CBAM in 2027," *Carbon Pulse*, June 9, 2025, <https://carbon-pulse.com/406004>.

<sup>13</sup> World Bank, *State and Trends of Carbon Pricing 2025* (Washington, DC: World Bank, 2025), <https://openknowledge.worldbank.org/entities/publication/e5f6e755-e6a6-4d2c-927a-23b5cc8a9b03>.

<sup>14</sup> Regulation (EU) 2024/1787 of the European Parliament and of the Council of 13 June 2024 on the reduction of methane emissions in the energy sector and amending Regulation (EU) 2019/942, OJ L 130, 15 July 2024, 1–61, <https://eur-lex.europa.eu/eli/reg/2024/1787/oj/eng>.

company-commissioned estimates cannot. Without the GHGRP, U.S. suppliers would face repeated data and assurance requests to satisfy customers' audits, increasing costs and administrative burdens.

The program also enables companies to benchmark their emissions against peers to identify areas for efficiency improvements and strategic differentiation. This ability to measure and compare performance using transparent, comparable data provides a source of competitive advantage. It allows firms to substantiate claims of cleaner production, participate in low-carbon procurement programs, and attract customers and investors who increasingly prioritize verified emissions data. This demonstrates the value of the program as an environmental reporting tool as well as an economic tool, providing the credible data U.S. industries need to compete, and lead in a global marketplace that is rapidly reorganizing around carbon intensity as a measure of value.

## **Increased Costs and Reporting Burdens**

Regulatory certainty forms the backbone of effective investment, compliance, and long-term planning for companies. For the past 15 years, the GHGRP has delivered this certainty as a stable, standardized, and nationally consistent emissions measurement framework. Companies rely on the GHGRP to demonstrate environmental performance, assess supply-chain exposure, and integrate verified data into sustainability and compliance systems. The program's transparent, publicly accessible data have become the baseline for benchmarking peers, informing procurement and disclosure strategies, and maintaining credibility with regulators, investors, and customers. Removing this framework would unravel a decade of regulatory stability and introduce uncertainty into both compliance planning and policy execution.

## **State Regulatory Compliance**

The consequences of eliminating the GHGRP extend well beyond federal reporting obligations, increasing compliance costs and creating additional red tape for companies to navigate.

Many states have built their greenhouse gas inventories, clean air permitting, and climate policy infrastructure on the foundation of GHGRP data. Jurisdictions such as Washington, Oregon, Colorado, and Massachusetts explicitly incorporate 40 CFR Part 98 by reference in their own rules, which helps maintain methodological consistency and reduces redundant reporting.<sup>15</sup> The GHGRP's standardized emissions factors, global warming potentials, and verification protocols enable companies to more efficiently comply with state regulatory programs, reducing costs and administrative burdens for these regulated entities.

In the absence of the GHGRP, more states are likely to fill the gap by developing their own reporting regimes. Some could mirror California's approach, which already goes beyond the GHGRP by

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<sup>15</sup> For Washington, see: Reporting of Greenhouse Gas Emissions, 173-441 WAC (last updated December 3, 2024); for Oregon, see: Oregon Greenhouse Gas Reporting Program, Or. Admin. R. ch. 340, div. 215 (last updated May 7, 2020); for Colorado, see: Colo. Code Regs. § 5-26-1001 (last updated October 16, 2024); and for Massachusetts, see: Mass. Code Regs. 310 CMR 7.71 (last updated November 22, 2024).

incorporating supply-chain emissions and life-cycle analyses, further widening the divergence from states that maintain simpler frameworks. The result would be an increasingly fragmented compliance landscape, driven by disparate policy goals rather than coordinated data standards. For reporting companies, this could mean costly duplicative filings, additional audits, and the need to retrain staff across multiple methodologies, all while losing access to standard methodology and data (e.g., emissions factors) that underpin reporting under the GHGRP. Transparency and comparability would also suffer, and the status of historical data would be uncertain, potentially requiring recalculation. EPA's projected \$303 million in annual savings does not account for these continuing, and potentially expanding, state compliance requirements that would remain in place if the GHGRP were rolled back.<sup>16</sup> As disparate requirements proliferate outside a common federal standard, those purported savings are not only inaccurate, but they risk growing into net cost for U.S. companies.

### **Reliance on Information Collection Requests**

This fragmentation at the state level would be compounded by the federal government's proposed reliance on ad hoc Information Collection Requests (ICRs) in place of a standing national reporting rule. ICRs are, by design, episodic and selective. Unlike the GHGRP's continuous, rule-based framework, ICRs do not establish an enduring or comprehensive reporting obligation. Their coverage is narrow, their duration is temporary, and each request must undergo time-consuming public and OMB review before issuance. As a result, ICRs yield incomplete, inconsistent, and non-comparable data that lack the annual cadence, standardized methodologies, and transparency that the GHGRP provides. For industry, this means planning and compliance decisions would be subjected to sporadic, uncertain data requests rather than guided by predictable, annual reporting.

### **Other Federal Reporting Programs**

This uncertainty is further magnified by the inconsistent reporting obligations that would remain in place even if the GHGRP were repealed. For example, electric generating units (EGUs) would still be required to continuously monitor and report emissions of carbon dioxide, nitrogen oxides, and sulfur dioxide under 40 CFR Part 75.<sup>17</sup> EGUs would therefore continue to collect and submit emissions monitoring data to EPA, while the overarching greenhouse gas reporting framework that harmonizes those data would disappear. This would create operational confusion for facilities that are simultaneously subject to federal continuous emissions monitoring requirements but no longer part of a unified greenhouse gas reporting system.

The proposed pause on reporting under subpart W would similarly cause disruptive regulatory uncertainty. A pause would create a gap in data and, if companies report outside the program during that period, likely lead to inconsistent methodologies across the sector, causing significant confusion and increasing administrative burden and costs in 2034 when the program recommences. To maintain consistency for subpart W and preserve a sector-level view of

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<sup>16</sup> U.S. Environmental Protection Agency, *Reconsideration of the Greenhouse Gas Reporting Program*.

<sup>17</sup> 40 CFR Part 75.

emissions in the oil and gas sector, we strongly encourage EPA to continue collection with no pause in reporting.

Without a mandatory federal greenhouse gas reporting program, companies will be faced with an inefficient and incoherent regulatory environment in which emissions data persist in some contexts but are fragmented and non-comparable across programs, sectors, and states.

### **Understating the True Economic Costs**

EPA's estimate of approximately \$303 million in annual savings from repealing the GHGRP is incomplete. These estimates do not reflect the real-world cost for continuing reporting obligations to other federal agencies and requirements from abroad, potentially expanding reporting requirements with states, third-party verification, and re-establishing reporting systems for subpart W in 2034. Moreover, EPA assigns no economic value to the loss of publicly available, comparable emissions data, a public good that supports market transparency and access, investor confidence, and informed policymaking.

When these unavoidable costs and data-loss impacts are accounted for, total economic impact likely moves from a projected cost savings to a net cost to industry and government, contradicting EPA's stated rationale.

### **Access to Strategic Tax Credits**

Regulatory certainty under the GHGRP anchors several tax credits, namely sections 45Q for carbon oxide sequestration, 45V for production of clean hydrogen, and 45Z for clean fuel production, around which firms have already committed billions of dollars and organized long-term strategies. Dismantling this program would create immediate uncertainty into credit eligibility and administration until replacement rules are established, a pause that is neither commercially sustainable nor consistent with efficient government. Treasury, IRS, and DOE rely on the GHGRP's standardized methods and public reporting to supply the data necessary for credible measurement, reporting, and verification.

The dependency is most direct for section 45Q, which was expanded by the One Big Beautiful Bill Act (H.R. 1). Current IRS regulations require demonstration of secure geological storage through subpart RR for non-enhanced oil recovery (EOR) geologic sequestration. If the GHGRP were repealed, these projects would be forced to await a new compliance pathway from Treasury and IRS, injecting immediate uncertainty that impedes investment and planning. For EOR sequestration, compliance is possible through subpart RR or the CSA/ANSI ISO 27916:2019 methodology. Although IRS permits ISO 27916 as an alternative for EOR, subpart RR provides verified, public reporting that strengthens auditability. By contrast, ISO-based pathways depend on

private documentation and, for leakage events, third-party certification by a qualified independent engineer or geologist, which reduces efficiency and increases costs.<sup>18</sup>

The proposed repeal would also impact section 45V, which relies on lifecycle analyses that draw on GHGRP data. Treasury's final 45V rule and DOE's 45VH2-GREET are designed to allow for bespoke project-specific upstream methane leakage rates derived from and verified through subpart W.<sup>19</sup> Absent the GHGRP, projects would default to conservative national averages, undermining technology-neutral differentiation among suppliers. Additionally, 45VH2-GREET recognizes carbon capture as an emissions-reducing measure but requires that sequestration quantities be verifiable and consistent with GHGRP reporting, again tying the integrity of lifecycle results to the GHGRP.<sup>20</sup>

This interdependence extends to section 45Z, as guidance is provided by DOE on how to use 45ZCF-GREET consistent with and through reference to applicable rules established under 45V for hydrogen and carbon capture used in clean-fuel production. For hydrogen used in clean-fuel production, claimants are directed to use the most recent 45VH2-GREET to establish well-to-gate emissions.<sup>21</sup>

The GHGRP ensures data consistency across DOE, IRS, and EPA frameworks. Eliminating the GHGRP risks stranding or delaying carbon capture, hydrogen, and clean fuels projects. Billions of dollars in announced pipelines, jobs tied to project deployment, and the ability of high-performing producers to demonstrate their competitive advantage of superior emissions intensity all depend on accessible, verifiable data streams that the GHGRP currently provides. Repeal would also fracture established legal and administrative interoperability across agencies, reducing government efficiency and increasing cost and administrative burden across agencies.

## Alternative Recommendations

C2ES believes that U.S. industry will be best served by maintaining this GHGRP in its current form. However, if EPA moves forward with changes to the GHGRP, we recommend as an alternative approach to the one outlined in the proposal, transferring the program wholesale to another

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<sup>18</sup> CSA Group, *CSA/ANSI ISO 27916:19 — Carbon dioxide capture, transportation and geological storage: Carbon dioxide storage using enhanced oil recovery (CO<sub>2</sub>-EOR)* (Toronto: CSA Group, 2019), [https://www.csagroup.org/store/product/CSA-ANSI%20ISO%2027916:19/?srsltid=AfmBOop\\_UeQDmsu\\_jvpqsA1jKSmW8Sy8lyMxAXg7sHiWQsSPxEqBq4Pp](https://www.csagroup.org/store/product/CSA-ANSI%20ISO%2027916:19/?srsltid=AfmBOop_UeQDmsu_jvpqsA1jKSmW8Sy8lyMxAXg7sHiWQsSPxEqBq4Pp).

<sup>19</sup> Department of the Treasury, "Credit for Production of Clean Hydrogen and Energy Credit," 90 Fed. Reg. 2224 (Jan. 10, 2025) (final regulations), <https://www.federalregister.gov/documents/2025/01/10/2024-31513/credit-for-production-of-clean-hydrogen-and-energy-credit>.

<sup>20</sup> U.S. Department of Energy, *Guidelines to Determine Well-to-Gate Greenhouse Gas (GHG) Emissions of Hydrogen Production Pathways using 45VH2-GREET* (Washington, DC: DOE, 2025), [https://www.energy.gov/sites/default/files/2025-01/45vh2-greet-manual\\_january-2025.pdf](https://www.energy.gov/sites/default/files/2025-01/45vh2-greet-manual_january-2025.pdf).

<sup>21</sup> Department of the Treasury and Internal Revenue Service, *Section 45Z Clean Fuel Production Credit; Request for Public Comments*, Notice 2025-10, Internal Revenue Bulletin (Jan. 10, 2025), <https://www.irs.gov/pub/irs-drop/n-25-10.pdf>.

agency (e.g., Treasury) which relies on this data. This would maintain data continuity, which would reduce costly disruptions to industry, and preserve data credibility and integrity through continued government verification. However, such a transfer should only occur as part of a seamless transition, ensuring that the receiving agency is fully prepared to assume GHGRP responsibilities without delays or interruptions that could affect ongoing reporting or investments in important projects. Even with careful planning, this approach would require transferring 15 years of specialized expertise to a new agency and would impose significant, avoidable costs to the federal government. EPA should evaluate the statutory and implementation feasibility and interagency data-governance implications of this approach.

As a last option, if neither of the above approaches are taken, the GHGRP should be converted into a voluntary program within EPA, maintaining verification requirements for those that report. However, this would create an incomplete dataset, likely overrepresented by top performers, as they may benefit more from voluntarily reporting this data than dirtier producers. This reporting bias would obscure the true distribution of emissions across industry and undermine the ability of lower-carbon leaders to demonstrate competitive advantage against their peers.

## Conclusion

EPA acknowledges that discontinuing the GHGRP would reduce data comparability and negatively affect multiple stakeholder groups. Given its central role in maintaining transparency, supporting tax incentives, and underpinning both domestic and international competitiveness, C2ES strongly recommends that EPA maintains the GHGRP as a mandatory program in its current form.

For these reasons and those detailed throughout these comments, C2ES recommends that EPA:

1. Maintain the GHGRP as a mandatory program under Section 114;
2. Continue subpart W data collection without interruption;
3. Retain e-GGRT and public access to verified facility-level data; and
4. Quantify state, federal, and private reliance interests in the final rule analysis.

Maintaining the GHGRP in its current form best serves industry, supports government efficiency, and sustains U.S. leadership in an increasingly competitive global economy.