Mandatory Greenhouse Gas Reporting Program Fact Sheet

6 NYCRR Part 253

Department of Environmental Conservation

Collecting data from greenhouse gas emissions (GHG) sources statewide is critical to ensuring New York State has the most current, accurate, and reliable information available to support the development of strategies to reduce harmful GHG pollution and direct clean energy investments where they are needed most. As part of the State's ongoing efforts to gather information regarding sources of GHG emissions and implement the Climate Leadership and Community Protection Act (Climate Act), the New York State Department of Environmental Conservation (DEC) has established a mandatory GHG reporting program. The Reporting Program requires certain sources of GHG emissions to annually report emissions and related data to DEC.

The Reporting Program is for data collection only. It does not impose requirements to reduce GHG emissions or for sources to obtain emission allowances. Reporting entities, as specified below, are required to report certain GHG emission data and information to DEC each year using an online platform that is being developed to help minimize administrative costs to those required to report.

The Reporting Program is a critical component to DEC's ongoing efforts to quantify, evaluate, and reduce GHG emissions under the Climate Act. It will help to ensure comprehensive New York State-specific information is available regarding individual sources of GHG emissions across the state, implementing a key recommendation from the Climate Action Council's *Scoping Plan*.

The Reporting Program will serve to improve and refine data used to support DEC's Annual *Statewide GHG Emissions Report*. The Reporting Program will also inform other actions to reduce GHG emissions.

Who must report?

Any emission source that meets or exceeds the specific standards specified below is considered a "Reporting Entity" that is required to report annual GHG data.

Emission Source	Reporting Threshold	What Must be Reported
Owners and operators of facilities (includes electricity generation, stationary combustion, landfills, waste to energy, and natural gas compressor stations and other infrastructure)	Required to report if meeting or exceeding 10,000 metric tons (MT) or more of CO_2 equivalent (CO_2e) per year or is a CO_2 Budget Source under Part 242	• GHG emissions (in CO_2e) from stationary combustion • Process, vented, and fugitive emissions • Upstream out-of-state emissions from fossil fuel use • Activity/product data
Suppliers of natural gas	Required to report if supplying any quantity of natural gas to end users in New York State	• GHG (in CO_2e) emissions that result from the use of natural gas, natural gas liquids, or biomethane that is sold, transferred, or delivered to end users in New York State • Amount and type of fuel delivered to an end user in New York State • Upstream out-of-state emissions from fossil fuel use

Emission Source	Reporting Threshold	What Must be Reported
Suppliers of liquid fuels and petroleum products	Required to report if supplying any quantity of liquid fuels or petroleum products to end users in New York State	• GHG (in CO_2e) emissions from the combustion of fuels delivered to end users in New York State • Amount and type of fuel delivered to an end user in New York State (including biomass derived fuels) • Upstream out-of-state emissions from fossil fuel use
Suppliers of compressed natural gas and liquified natural gas	Required to report if supplying any quantity of compressed natural gas or liquified natural gas to end users in New York State	• GHG (in CO_2e) emissions that result from the use of compressed and liquefied natural gas imported into New York State, sold, or delivered to others • Upstream out-of-state emissions from fossil fuel use
Suppliers of coal	Required to report if supplying any quantity of coal to end users in New York State	• GHG (in CO2e) emissions from the combustion of coal delivered or sold to end users in New York State • Amount and type of coal delivered to an end user in New York State • Upstream out-of-state emissions from fossil fuel use • The average higher heating value for each coal delivery
Waste haulers and transporters (exporters of waste)	Required to report if emissions from solid waste transported to landfills or combustion facilities outside of New York State exceed 10,000 MT CO2e emissions in any year	• GHG emissions from the combustion of waste delivered to combustion facilities outside of New York State • Methane (CH_4) emissions from landfilling of waste outside of New York State • Total mass of waste transported
Electric power entities	Required to report for any GHG emission or imported megawatt hours (MWh)	• CO_2e from each category of electricity delivered • The first point of receipt, final point of delivery, and NERC e-tags for all delivered electricity • Electricity exported from and wheeled through New York State • Imported electricity from unspecified sources
Suppliers of agricultural lime and fertilizer	Required to report if any quantity of agricultural lime and fertilizer is supplied that generates GHG emissions	• Distributors of fertilizer must report the quantity of nitrogen distributed and the amount of nitrous oxide (N_2O) emissions that result from land application • Distributors of lime must report the amount distributed to users in New York State and the resulting CO_2 emissions
Owners and operators of anaerobic digestion and liquid waste storage (type of waste processing often located at wastewater treatment facilities or concentrated animal feeding operations)	Required to report if wastes imported to the facility or generated at the facility are in an amount that would generate 10,000 or more MT of CO_2e per year	• Smaller facilities may be eligible for abbreviated reporting • Annual reports for each anaerobic digester, including any liquid or slurry waste storage Reports must include operational information including but not limited to location, year of construction, operational volume, and any methods used to dewater digestate after anaerobic treatment • Activity data, including but not limited to the total mass of nitrogen in waste, information on the type of waste processed, and total mass of biochemical oxygen • Quantity of biogas combusted or captured

Large Emission Sources

To gain a deeper understanding of GHG emissions in New York State, the Reporting Program sets higher standards for "Large Emission Sources." When a reporting entity's emissions exceed a certain level, it must have its emissions verified by a third-party expert and provide the DEC with its GHG monitoring plan for review.

Emission Sources	Threshold for Large Emission Sources
Facilities	Meet or exceed 25,000 MT CO_2e per emission year
Suppliers of natural gas	15 million cubic feet or more of natural gas per emission year
Suppliers of liquid fuels and petroleum products	100,000 gallons or more of affected liquid fuels per emission year
Suppliers of liquefied natural gas and compressed natural gas	15 million cubic feet or more of liquefied natural gas and/or compressed natural gas per emission year
Suppliers of coal	500 U.S. short tons of coal per emission year
Waste haulers and transporters	25,000 MT CO_2e per emission year: this applies to the sum of emissions reported for out-of-state landfill facilities and out-of-state combustion facilities for all waste exported out of New York State

How is information reported?

Reporters are required to report emissions via the **New York State Greenhouse Gas Reporting Tool (NYS e-GGRT)** annually. NYS e-GGRT is an electronic reporting platform being developed to make it easier for entities to comply by simplifying how information is reported to DEC.

How does a Reporting Entity know it will have to report?

DEC will conduct robust outreach, including educational information sessions, throughout the Reporting Program's development and implementation. Outreach and education will include an explanation of who qualifies as a Reporting Entity, what information must be reported, and how to report required information to DEC.

To determine whether a facility meets or exceeds the 10,000 metric ton CO_2e threshold, the owner or operator can generally use available information about fuel volumes, utilization, or activities. This data is generally applied to standardized formulas, or Emission Factors, to generate GHG emission data.

DEC's GHG estimator is available to help fuel suppliers and certain other users approximate an emission source's GHG emissions using existing fuel utilization volumes. The GHG estimator applies GHG Emission Factors to approximate GHG emissions in CO_2e **and cannot be used as a final or legally binding determination of an entity's obligation to report under the Mandatory Reporting Rule**.

When is information reported?

DEC considers emission sources that meet the thresholds in the table above in any year from 2023 through 2025, or after Jan. 1, 2026, to be a Reporting Entity under the Reporting Program (Part 253). The first GHG emissions data year will begin January 1, 2026. GHG emissions data reports for the 2026 emission year will be due to DEC no later than June 1, 2027.

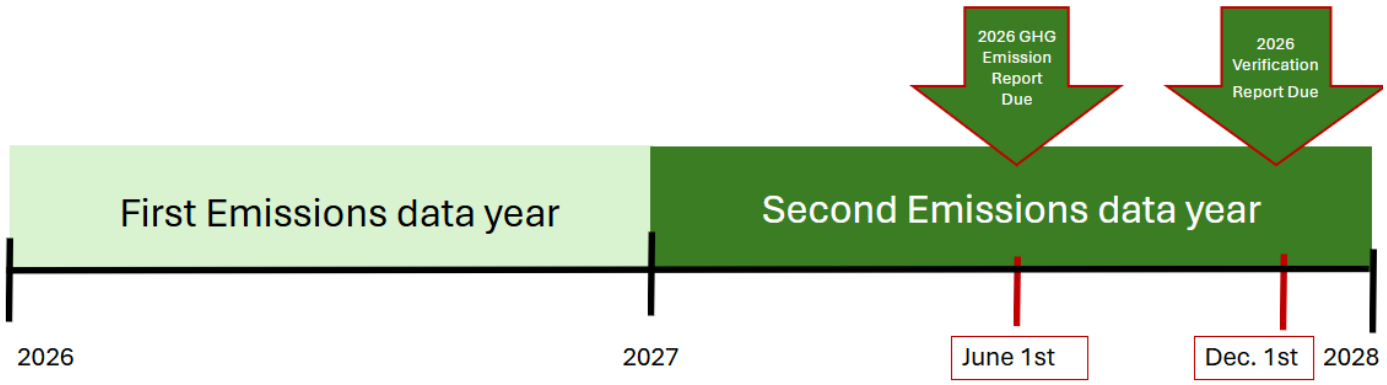
Reporting Entities that meet or exceed the Large Emission Source thresholds are required to have their GHG emission data and product data verified by DEC-accredited third-party verifiers. Verification reports are due to DEC no later than December 1, 2027 for emissions year 2026, December 1, 2028 for emissions year 2027, and August 10 of each subsequent emissions year.

Third-Party Verification

Large emission sources are required to verify their emissions data report annually using DEC-accredited third-party verification services. Such services must be completed, and separate verification statements for emissions data and industrial product data submitted by the verifier to DEC by December 1, 2027 for emissions year 2026, December 1, 2028 for emissions year 2027, and August 10 of each subsequent emissions year.

Verifiers with accreditation under the California Air Resources Board or the American National Standards Institute National Accreditation Board must submit an application to DEC to be accredited in New York State. Accreditation may be limited to certain types or sources of emissions.

2026-2027 Reporting Timeline



How does the mandatory reporting rule work with other reporting regulations?

This Reporting Program is economy-wide; it encompasses stationary emission sources (e.g., power plants, industrial facilities, and landfills), fuel suppliers, and electricity importers and exporters. To reduce the burden on businesses, DEC is working to accept data that is already being reported under existing State and federal requirements, including the U.S. Environmental Protection Agency's (EPA) 40 CFR Part 98, especially for facilities already required to report under EPA guidelines. Facilities that report under Part 98 will be required to report under both EPA Part 98 and DEC Part 253.

Additionally, oil and natural gas facilities regulated under 6 NYCRR Part 203 will need to report information as required by Part 253. Facilities that have CO_2 budget units subject to 6 NYCRR Part 242 will be exempt from verification but will be required to report under Part 253.

Changes to the Reporting Program—unlike other reporting regulations—include ensuring that GHG emissions are reported consistent with the Climate Act's GHG accounting methodology. This includes utilization of a 20-year global-warming-potential metric to determine CO_2e, as set forth in DEC's Part 496 regulation, as well as incorporating GHG emissions from imported electricity and fossil fuels.

If I report emissions does that mean I have to purchase allowances?

No. Part 253 is a reporting rule only. It will only collect data. Being required to report under Part 253 does not subject the Reporting Entity to other regulatory requirements.

Does a Large Emission Source have to purchase allowances?

No. The Reporting Program is a **reporting-only regulation**. While large emission sources have additional requirements for third-party verification, they are not required to purchase emission allowances or reduce GHG emissions.

Costs to Regulated Entities and State and Local Governments

DEC identified three potential costs associated with the implementation of the Reporting Rule: reporting costs, including the preparation of an annual emissions data report; costs for third-party verification of submitted GHG emissions data for large emission sources; and costs to the State to administer the Reporting Program.

Because the Reporting Program is a **reporting-only** program, costs to regulated entities are limited to those associated with the collection of data and maintenance of records. In some cases, Reporting Entities may only be required to report information already reported under other federal or State programs. Administrative costs are

expected to be minimal, but some facilities may bear higher costs associated with contracting with third-party verifiers, if required. The more complex a facility, the higher the associated costs are likely to be.

Resources or Assistance Available to Reporting Entities

Small businesses may be able to access support for required reporting under assistance programs. These services are, by law, free and confidential. DEC encourages small businesses to obtain assistance to comply with the State's air pollution control regulations. DEC is also committed to continuing to explore resources and tools to support compliance.

Information on small business compliance and technical assistance for facilities can be found on DEC's website at https://dec.ny.gov/environmental-protection/air-quality/controlling-pollution-from-facilities#Small.

Information on Empire State Development Corporation's Small Business Environmental Ombudsman (SBEO) program can be found at https://esd.ny.gov/content/small-business-environmental-ombudsman-sbeo-one-stop#objective.

Compliance Resources

For questions and help understanding Part 253:

- Visit the Mandatory Reporting page on DEC's website at: https://dec.ny.gov/environmental-protection/air-quality/mandatory-greenhouse-gas-reporting
- View Part 253 Regulatory language at: https://dec.ny.gov/regulatory/regulations/proposed-emergency-recently-adopted-regulations/air-pollution-regulatory-revisions

CONTACT INFORMATION

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