

Mandatory Greenhouse Gas Reporting Program



Department of
Environmental
Conservation

Frequently Asked Questions

6 NYCRR Part 253

As part of ongoing efforts to gather information about air pollutant emission sources and implement the Climate Leadership and Community Protection Act (Climate Act), the New York State Department of Environmental Conservation (DEC) is establishing a new mandatory greenhouse gas (GHG) reporting program (Reporting Program). The Reporting Program will require certain emitters of GHG emission sources to annually report their emissions and related data to DEC using a new online system.

The Reporting Program is for data collection only. It **does not** impose requirements to reduce GHG emissions or for a source to obtain emission allowances. A Reporting Entity as specified below will report certain GHG emission data and information to DEC each year using an online platform currently in development to help minimize administrative costs to those required to report.

The Reporting Program is a critical component of 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 the Annual Statewide GHG Emissions Report issued by DEC. The Reporting Program will also inform other actions the State may take to continue reducing GHG pollution and its harmful impact on communities, such as the ongoing development of a cap-and-invest program.

Who must report emissions?

"Reporting Entities" are:

- **Owners and operators of facilities in New York State** that emit 10,000 metric tons¹ (MT) or more of carbon dioxide equivalent (CO₂e) per emissions year (facilities include electricity generation, stationary combustion, landfills, waste to energy, and natural gas compressor stations and other infrastructure);
- **Fuel suppliers** that supply a quantity of fuel to an end user in New York State that generates any amount of GHG emissions per emission year. This includes suppliers of natural gas, liquid fuels and petroleum products, liquefied natural gas and compressed natural gas, and coal;
- **Waste haulers and transporters** (exporters) for which the estimated emissions from solid wastes transported to landfills or combustion facilities outside of New York State exceed 10,000 MT CO₂e emissions in any year;
- **Electric power entities** that emit any GHG emissions or import megawatt hours (MWh) into New York State;
- **Suppliers of agricultural lime and fertilizer** that supply a quantity of agricultural lime and fertilizer necessary to generate any GHG emissions per emission year; or
- **Anaerobic Digestion and Liquid Storage of Waste** at facilities, such as wastewater treatment plants and concentrated animal feeding operations, where wastes imported to the facility or generated at the facility in an amount that would generate 10,000 or more metric tons of CO₂e per year.

¹ 10,000 metric tons of the CO₂e is about the same as the annual emissions from the natural gas used in 1,900 average New York State households (25,000 metric tons is about the same as 4,800 households). Individual households are not reporting entities.

What needs to be reported?

GHG emissions need to be reported in metric tons of CO_{2e}. For many Reporting Entities, GHG emissions will be calculated using standardized formulas, or Emission Factors, based on available information—such as fuel quantity or operational data.

DEC is developing a simple online tool to help entities estimate a facility'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. The estimator is for illustrative purposes only while a formal **New York State Greenhouse Gas Reporting Tool (NYS e-GGRT)** electronic reporting platform is being developed for launch before the first annual emissions report is required in June 2027.

In addition, Reporting Entities will report industrial product data for facilities with specific North American Industry Classification System codes. Information on climate change and GHGs can be found at <https://dec.ny.gov/environmental-protection/climate-change>.

What is CO_{2e}?

CO_{2e} is the amount of carbon dioxide by mass that would produce the same global warming impact as the given mass of another GHG over a specific time frame, as provided in 6 NYCRR Part 496.5. This is measured in global warming potential (GWP) for each GHG. For the Reporting Program, GWP₂₀ will be used to calculate CO_{2e} pursuant to the requirements of the Climate Act and DEC's [Part 496 regulation](#).

Where are emissions reported and how often?

Emissions will be reported electronically annually via the **New York State Greenhouse Gas Reporting Tool (NYS e-GGRT)**, an electronic reporting platform currently under development. Many Reporting Entities will be able to report fuel quantity or other product or operational data to DEC, which will be converted into GHG emissions data using DEC-provided standardized Emission Factors.

When do emissions need to be reported?

Each Reporting Entity must submit an emissions data report no later than **June 1** of each year following the start of the program. As proposed, emissions for calendar year 2026 would need to be submitted by June 1, 2027.

What is a Large Emission Source?

A Large Emission Source is a Reporting Entity that meets or exceeds one of the thresholds in the table below.

Emission Sources	Threshold for Large Emission Sources
Facilities	Meets or exceeds 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.

What is verification? What does it require?

Verification is a process to evaluate the emissions data of a Reporting Entity against DEC's reporting procedures. It includes an evaluation of the methods for calculating and reporting GHG emissions and product data to ensure accuracy. Verification is performed by third-party verifiers accredited by DEC.

Who must verify?

Only Large Emission Sources must verify their data report via third-party verification services. Such services must be completed as verification statements for emissions data and for industrial product data, as applicable.

Verification statements must be completed and submitted to DEC by **Aug.10** each emissions year. For example, verification of the 2026 emissions and product data would need to be completed by Aug. 10, 2027.

Doesn't the State already collect GHG emissions data?

The State utilizes statewide data sets to develop GHG emissions for the *Statewide GHG Emissions Report*. The State does not have GHG data specific to each emission source in the state. Certain facilities report limited GHG emissions for annual Title V facility reporting and CO₂ emissions data from Regional Greenhouse Gas Initiative (RGGI) facilities pursuant to Part 242 and 40 CFR Part 75. However, to implement the requirements of the Climate Act, gaps in the information reported in these programs would be filled by the Mandatory Greenhouse Gas Reporting Program. The Reporting Program will use GHG accounting methodologies aligned with the Climate Act and require additional sources of emissions to report, including fuel suppliers, waste transporters, and electric power entities to supplement the information gaps of existing reporting programs.

How much will it cost to report?

The administrative costs of reporting are expected to be minimal for Reporting Entities. One cost incurred by Large Emission Sources would be verification costs. This will vary by the complexity of the facility and the number of processes that require ongoing monitoring; however, DEC estimates annual verification services could range between \$4,000 for the simplest facilities to \$17,000 for more complex facilities.

DEC's proposal also helps minimize regulatory burdens on entities required to report by leveraging and accepting certain data already reported under existing State and federal requirements, such as [RGGI](#) and [U.S. EPA's Greenhouse Gas Reporting Program \(Part 98\)](#).

What resources or assistance will be available to Reporting Entities?

Small businesses may be able to get support under the assistance programs available to them. 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>.

What impact will the Reporting Program have on fuel or other energy customers?

This program is not expected to add any costs to household expenses. It focuses on collecting data about GHG emissions, not requiring entities to pay for emission reductions. Reporting Entities will bear limited costs for reporting and verification of emissions, and those costs are expected to be too small to have a significant impact on consumers.

What if my emissions go below the thresholds for reporting?

If a Reporting Entity's emissions drop below the reporting threshold for that emission source category, the Reporting Entity must continue to report until emissions are below the threshold for three consecutive years. Reporting must resume any time emissions reach the established thresholds.

Does being a Reporting Entity or a Large Emission Source also mean I am obligated to purchase allowances or reduce emissions?

No. This is a reporting-only program. Reporting Entities will provide GHG emission and related data to DEC. Reporting Entities that are Large Emission Sources will also have their reports verified by an independent expert. Being required to report emissions does not mean that an entity will be required to purchase emission allowances or make any emissions reductions.

What are the long-term goals of the Reporting Program?

The long-term goals of the reporting program are to obtain state-specific data that will help track emissions, make progress toward achieving the GHG emission limits established in the Climate Act, and inform potential future policies to reduce pollution.

How will DEC hold Reporting Entities accountable for timely and accurate reporting?

DEC is committed to a phased implementation, with the initial focus on education and outreach. DEC will work with reporting entities to provide the necessary information and support to ensure compliance. Only after this educational phase will DEC consider formal enforcement or penalties for violations. When a Reporting Entity fails to submit required emissions data reports or verification statements, DEC will develop and assign emissions for a Reporting Entity. For repeated noncompliance, each metric ton of CO₂e emitted but not reported as required by the Mandatory Reporting Rule is a separate violation, and each day that a report is late, incomplete, or inaccurate is a separate violation.

When will the cap-and-invest program be implemented?

DEC is advancing the mandatory GHG reporting rule while continuing to collaborate with the New York State Energy Research and Development Authority (NYSERDA) on the development of a cap-and-invest program, including through ongoing stakeholder engagement as part of that process.

Why isn't a cap-and-invest program being packaged with the Mandatory Reporting Rule?

As noted in [pre-proposal](#) materials, the development of a cap-and-invest program requires three regulations: a Mandatory GHG Reporting Program, a cap-and-invest regulation, and an auction regulation.

DEC is proposing the GHG Reporting Program. This rule is central and a critical component of DEC's efforts to quantify, evaluate, and reduce GHG emissions required by the Climate Act. Information obtained through the Reporting Program will help inform other policies or actions that may be taken to reduce pollution, including but not limited to a potential future cap-and-invest program. Beyond simply collecting data, progress with this program also establishes the critical reporting infrastructure—such as development of the **New York State Greenhouse Gas Reporting Tool** (NYS e-GGRT)—needed for future initiatives.

What is the difference between “reporting” and being a participant in a cap-and-invest program?

Reporting under the Reporting Program requires an entity to report its annual GHG emissions and, if applicable, its product data, and if it is a Large Emission Source it must verify its emissions and data via a third party.

Under a future cap-and-invest program, certain identified participating entities would have to hold or purchase “allowances” to cover their GHG emissions. One allowance would equal one ton of emissions. Just because an entity is required to report emissions under this rule does not mean it will be required to buy allowances in that future program. The specific rules for which entities are required to participate in the cap-and-invest program—and the emissions thresholds—will be determined through a separate rulemaking process that will include robust public input.