

November 3, 2025

U.S. Environmental Protection Agency
1200 Pennsylvania Avenue, NW
Washington, DC 20460

Re: Comments on EPA's Proposed "Reconsideration of the Greenhouse Gas Reporting Program"¹

Docket ID No: EPA-HQ-OAR-2025-0186

Introduction

Business Roundtable appreciates the opportunity to provide comments on the Environmental Protection Agency's (EPA) proposal to reconsider and remove program obligations for most source categories under the Greenhouse Gas Reporting Program (GHGRP) and suspend program obligations for other sources until reporting year 2034.

Business Roundtable remains concerned by the growing risks from global climate change, including significant economic risks (e.g., technological and market shifts and regulatory and policy risks). Business Roundtable member companies are leading by example, developing and deploying ambitious emissions reduction plans, and exporting innovative technologies that will help lower emissions in the United States and globally, while simultaneously spurring innovation, manufacturing and economic growth. Business Roundtable looks forward to helping advance policies that leverage U.S. leadership, competitiveness and innovation to mitigate the impacts of global climate change while growing our economy.

Business Roundtable welcomes the Administration's commitment to addressing burdensome regulations, including paperwork and reporting burdens. However, we are concerned that a sudden change to the current program could result in piecemeal, duplicative, incomplete and more burdensome greenhouse gas (GHG) reporting obligations for U.S. companies that also disadvantage them globally. We urge EPA to carefully consider options that would allow the GHGRP reporting framework to continue so that it is not inadvertently recreated at an even greater expense to U.S. business in a scattershot, non-uniform way via other state and foreign governmental avenues. We also urge the agency to hear from stakeholders directly and indirectly affected by the agency's actions and take the necessary steps to coordinate across federal agencies that would also face impacts from the proposal.

¹ 90 Fed. Reg. 44591 (Sept. 16, 2025).

GHGRP Data is a Critical Tool for Various Reporting, Disclosure and Compliance Obligations

The GHGRP provides standardized, facility-level emissions data that U.S. companies have relied on for effective regulatory enforcement, tax credit administration, international trade compliance and voluntary disclosures. The proposed changes risk fragmenting emissions reporting across the U.S. economy, introducing regulatory uncertainty and upending an existing process for international trade compliance, particularly for U.S. exports. The comprehensive data set that GHGRP provides, including current emissions levels and historical trends, is also important for helping to prevent ill-informed policies from being adopted.

GHGRP data is central to the administration of the 45Q tax credit for carbon capture, utilization and storage (CCUS).² Under current IRS rules, CO₂ injected into secure geologic storage qualifies only if verified under Subpart RR with an EPA-approved monitoring, reporting and verification (MRV) plan. Removing this pathway would potentially jeopardize sequestration projects, create regulatory uncertainty and chill investment. This would undermine the recently passed One Big Beautiful Bill Act (OBBBA) that preserved 45Q and increased the value of the credit in some circumstances. At a minimum, elimination of GHGRP will require the IRS to amend its regulations to require new monitoring, reporting and verification protocols—prior to EPA finalizing this rule. Timing is of the essence to ensure the left hand is aware of the right hand's actions, such that a gap between changes does not undermine investments in major infrastructure projects, including projects based on 45Q credits that taxpayers are relying on in the 2025 tax year.

Other credits such as 45V (clean hydrogen), 40B (sustainable aviation fuel), 45Z (clean fuel production credit) and 48C (advanced energy projects credit) rely on emissions factors from Department of Energy's (DOE's) Greenhouse gases, Regulated Emissions, and Energy use in Technologies (GREET) model,³ which uses this federally verified GHGRP data as a key input. It is unclear how this data can be replicated in a cost effective or timely way should EPA remove GHGRP obligations, thus creating uncertainty for past, current and future investment decisions relying on these credits. Again, if EPA were to move forward with a final rule that prevents companies from utilizing GHGRP data to claim inextricably linked federal tax credits, Business Roundtable would encourage ample time be afforded to stakeholder engagement to build consensus with private businesses that have relied on U.S. tax policies enacted and sustained with bipartisan support in Congress, which could be abruptly undermined if EPA does not engage across government agencies, particularly with the Department of Treasury in this instance.

² *Id.* at 44598-9.

³ [Model Detail: The Greenhouse gases, Regulated Emissions, and Energy use in Technologies Model \(GREET\) | Bioenergy Models | NREL](#)

Elimination of GHGRP Likely Will Result in Piecemeal Reporting Obligations That Are Incompatible, Incomplete and More Expensive

GHGRP provides a trusted dataset used by state regulators and private companies. If GHGRP obligations were to cease, some states can be expected to step into the void and promulgate their own data collection and reporting obligations. These new requirements, adopted on a piecemeal state-level basis, are at significant risk of becoming inconsistent, creating a cumbersome, balkanized and more expensive reporting obligation for companies subject to the requirements than if the current GHGRP were to continue as is.

EPA estimates the total cost of reporting to be \$303 million per year, with subpart W reporting accounting for \$256 million of the annual costs.⁴ Under EPA's proposed rule, subpart W companies would be relieved of their reporting obligations until 2034.

Companies that are subject to GHGRP have made the necessary investments to monitor emissions, and capture and report the required data. One-time hardware and software investments and employee training necessary to be able to report the data required by GHGRP far exceed on-going costs associated with the program. While on-going reporting costs are not inconsequential, we would expect them to be significantly less than the costs that would be incurred by businesses if they are required to recreate and comply with differing monitoring and reporting obligations likely to emerge at the state and international level if GHGRP were to end. This fragmented reporting system would in turn result in higher costs and less data consistency than if the current GHGRP was left in place. Simply put, the result of the repeal of the GHGRP will be to impose costs that are likely to far exceed the estimated savings associated with repealing the current program in exchange for a sub-optimal, inconsistent, fragmented reporting system.

U.S. Competitiveness in Foreign Markets Would be Undermined

U.S. exports of energy-intensive products would be disadvantaged under the proposed rule. Data transparency provides the backbone of the U.S. competitive position on energy dominance. Credible and verified GHGRP data is vital for U.S. competitiveness in global markets, especially with the European Union's carbon border adjustment mechanism (CBAM), low carbon fuel (LCF) and methane regulations. Without federally verified GHGRP data, U.S. exporters may face default emissions penalties, higher compliance costs and loss of market access. The United States is Europe's largest Liquefied Natural Gas (LNG) supplier and a major oil exporter to these markets. Moreover, without the GHGRP data to demonstrate our manufacturing emissions profile, the United States may end up with a higher default value under CBAM, thereby undermining U.S. competitiveness in Europe. The net result of

⁴ 90 Fed. Reg. at 44599.

eliminating GHGRP could inadvertently harm U.S. competitiveness by weakening exports and run counter to the President's "Energy Dominance" agenda.

EPA Should Maintain GHGRP as a Voluntary Program if it Determines the Clean Air Act (CAA) Cannot Legally Support a Mandatory Program

In its proposal, EPA indicated that it "considered the alternative of transitioning the GHGRP from mandatory to voluntary reporting" but ultimately rejected this option because it "could also result in submittal of incomplete or piecemeal reports, and the verification and accuracy of the data submitted would be limited."⁵ EPA also concludes that "maintaining continuous or intermittent reporting under any of these source categories, *including voluntary reporting*, is inconsistent with CAA section 114 (emphasis added)."⁶

Business Roundtable believes EPA's authority to administer a voluntary program is consistent with section 114. CAA section 114 allows EPA to collect emissions information for GHGs as the CAA contains an underlying statutory purpose to reduce "air pollutants" that can potentially be regulated under the CAA. EPA recently acknowledged its authority to regulate GHGs under the CAA, even if it declines to exercise such authority in the proposed rescission of the 2009 Endangerment Finding ("Congress delegated to EPA the decision whether and how to regulate" GHG emissions,⁷ quoting the Supreme Court's decision in *AEP v. Connecticut* "The critical point is that Congress delegated to EPA the decision whether and how to regulate carbon-dioxide emissions from power plants.").⁸

Business Roundtable maintains that EPA has the legal authority to regulate GHG emissions if it makes the requisite findings and closely hews any regulatory response to the limitations of the Clean Air Act. In *Massachusetts v. EPA*⁹ the Court determined that GHGs are covered by the CAA's section 302(g) definition of "air pollutant," and that therefore EPA can impose regulations of GHG emissions once the EPA makes the requisite findings under the CAA. Neither *UARG v. EPA*¹⁰ nor *West Virginia v. EPA*,¹¹ two cases that struck down EPA's expansive claims of authority to regulated GHGs, disturbed this central finding.

Although EPA asserts that "since 2011 [the EPA] has not used most of the information collected to carry out other provisions under the CAA"¹², EPA can potentially use this information for

⁵ *Id.* at 44598.

⁶ *Id.*

⁷ Reconsideration of 2009 Endangerment Finding and Greenhouse Gas Vehicle Standards, 90 Fed. Reg. at 36315 (Aug. 1, 2025).

⁸ 564 U.S. 410, 426 (2011).

⁹ 549 U.S. 497 (2007).

¹⁰ 573 U.S. 302 (2014).

¹¹ 597 U.S. 697 (2022).

¹² 90 Fed. Reg. 44597.

regulation of GHGs. GHGRP supplies the data necessary for informed decision-making for deciding whether, when and how to regulate GHGs. Accordingly, we believe EPA retains the authority to regulate GHGs and as a corollary, to allow voluntary data collection efforts to inform the agency's future regulatory efforts.

If EPA is concerned about incomplete data, it may still establish minimum standards for voluntary participation, and we encourage it to do so if it chooses to maintain a voluntary program.

EPA has experience with voluntary programs, including programs directly associated with greenhouse gas emissions.¹³ Retaining GHGRP as a voluntary program should not be unduly burdensome, nor is it inconsistent with EPA's legal views regarding the limitations of section 114. Moreover, retention of GHGRP in some form will avoid the multiple rulemakings, inconsistent reporting obligations and international trade and regulatory uncertainty that will result if GHGRP is repealed.

Business Roundtable remains committed to working with the Administration to provide the certainty and predictability that American businesses need to thrive and compete, including by ensuring access to reliable, affordable energy.

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¹³ See, e.g., [Progress Cleaning the Air: Voluntary Partnership Program Accomplishments | US EPA](#)