

**WAC 173-441-030 Applicability.** The GHG reporting requirements and related monitoring, recordkeeping, and reporting requirements of this chapter apply to the owners and operators of any facility that meets the requirements of subsection (1) of this section; any supplier that meets the requirements of subsection (2) of this section; and any electric power entity that meets the requirements of subsection (3) of this section. In determining whether reporting is required, the requirements of each subsection must be applied independently of the requirements of the other subsections. Research and development activities are not considered to be part of any source category defined in this chapter.

(1) **Facility reporting.** Reporting is mandatory for an owner or operator of any facility located in Washington state with total GHG emissions that exceeds the reporting threshold defined in (a) of this subsection. GHG emissions from all applicable source categories listed in WAC 173-441-120 at the facility must be included when determining whether emissions from the facility meet the reporting threshold.

(a) **Facility reporting threshold.** Any facility that emits 10,000 metric tons CO<sub>2e</sub> or more per calendar year in total GHG emissions from all applicable source categories listed in WAC 173-441-120 exceeds the reporting threshold.

(b) **Calculating facility emissions for comparison to the threshold.** To calculate GHG emissions for comparison to the reporting threshold, the owner or operator must:

(i) Calculate the total annual emissions of each GHG in metric tons from all applicable source categories that are listed and defined in WAC 173-441-120. The GHG emissions must be calculated using the calculation methodologies specified in WAC 173-441-120 and available company records.

(ii) Include emissions of all GHGs that are listed in Table A-1 of WAC 173-441-040, including all GHG emissions from the combustion of biomass and all fugitive releases of GHG emissions from biomass, calculated as provided in the calculation methods referenced in Table 120-1.

(iii) Sum the emissions estimates for each GHG and calculate metric tons of CO<sub>2e</sub> using Equation A-1 of this subsection.

$$CO_{2e} = \sum_{i=1}^n GHG_i \times GWP_i \quad (Eq. A-1)$$

Where:

CO<sub>2e</sub> = Carbon dioxide equivalent, metric tons/year.

GHG<sub>i</sub> = Mass emissions of each greenhouse gas listed in Table A-1 of WAC 173-441-040, metric tons/year.

GWP<sub>i</sub> = Global warming potential for each greenhouse gas from Table A-1 of WAC 173-441-040.

n = The number of greenhouse gases emitted.

(2) **Supplier reporting.** Beginning with the 2022 emissions year reported in 2023 reporting is mandatory for an owner or operator of any supplier with total GHG emissions in Washington that exceed the

reporting threshold defined in (a) of this subsection. GHG emissions from all applicable source categories listed in WAC 173-441-122 from the supplier must be included when determining whether emissions from the supplier meet the reporting threshold.

(a) **Supplier reporting threshold.** Any supplier that produces, imports, or delivers 10,000 metric tons CO<sub>2</sub>e or more per calendar year in total GHG emissions from all applicable source categories listed in WAC 173-441-122 exceeds the reporting threshold.

(b) **Calculating supplier emissions for comparison to the threshold.** To calculate GHG emissions for comparison to the reporting threshold, the owner or operator must:

(i) Calculate the total annual emissions of each GHG in metric tons from all applicable source categories that are listed and defined in WAC 173-441-122. The GHG emissions must be calculated using the calculation methodologies specified in WAC 173-441-122 and available company records. Supplied CO<sub>2</sub> is considered emissions.

(ii) Include emissions of all GHGs that are listed in Table A-1 of WAC 173-441-040, including all GHG emissions from the combustion of biomass, calculated as provided in the calculation methods referenced in WAC 173-441-122.

(iii) Sum the emissions estimates for each GHG and calculate metric tons of CO<sub>2</sub>e using Equation A-1 of this section.

(3) **Electric power entity reporting.** Beginning with the 2022 emissions year reported in 2023 reporting is mandatory for an owner or operator of any electric power entity with total GHG emissions that exceed the reporting threshold defined in (a) of this subsection. GHG emissions from all applicable source categories listed in WAC 173-441-124 from the electric power entity must be included when determining whether emissions from the electric power entity meet the reporting threshold.

(a) **Electric power entity reporting threshold.** Any electric power entity that imports or delivers 10,000 metric tons CO<sub>2</sub>e or more per calendar year in total GHG emissions from all applicable source categories listed in WAC 173-441-124 exceeds the reporting threshold.

(b) **Calculating electric power entity emissions for comparison to the threshold.** To calculate GHG emissions for comparison to the reporting threshold, the owner or operator must:

(i) Calculate the total annual emissions of each GHG in metric tons from all applicable source categories that are listed and defined in WAC 173-441-124. The GHG emissions must be calculated using the calculation methodologies specified in WAC 173-441-124 and available company records.

(ii) Include emissions of all GHGs that are listed in Table A-1 of WAC 173-441-040, including all GHG emissions from the combustion of biomass, calculated as provided in the calculation methods referenced in WAC 173-441-124.

(iii) Sum the emissions estimates for each GHG and calculate metric tons of CO<sub>2</sub>e using Equation A-1 of this section.

(4) **Applicability over time.** A person that does not meet the applicability requirements of subsection (1), (2), or (3) of this section is not subject to this rule. Such a person would become subject to the rule and the reporting requirements of this chapter if they exceed the applicability requirements of subsection (1), (2), or (3) of this section at a later time. Thus, persons should reevaluate the applicability to this chapter (including the revising of any relevant emissions calculations or other calculations) whenever there is any

change that could cause a reporter to meet the applicability requirements of subsection (1), (2), or (3) of this section. Such changes include, but are not limited to, process modifications, increases in operating hours, increases in production, changes in fuel or raw material use, addition of equipment, facility expansion, and changes to this chapter.

(5) **Voluntary reporting.** A person may choose to voluntarily report to ecology GHG emissions that are not required to be reported under subsection (1), (2), or (3) of this section. Persons voluntarily reporting GHG emissions must use the methods established in WAC 173-441-120(3), 173-441-122 (1)(c), and 173-441-124 (1)(c) to calculate any voluntarily reported GHG emissions.

(6) **Reporting requirements when emissions of greenhouse gases fall below reporting thresholds.** Except as provided in this subsection, once a reporter is subject to the requirements of this chapter, the person must continue for each year thereafter to comply with all requirements of this chapter, including the requirement to submit annual GHG reports (annual GHG reports, GHG report, emissions report, annual report), even if the reporter does not meet the applicability requirements in subsection (1), (2), or (3) of this section in a future year. Reporters with a compliance obligation under chapter 70A.65 RCW, as described in chapter 173-446 WAC must continue to report for any year with a compliance obligation.

(a) If reported emissions are less than 10,000 metric tons CO<sub>2</sub>e per year for five consecutive years, then the person may discontinue reporting as required by this chapter provided that the person submits a notification to ecology that announces the cessation of reporting and explains the reasons for the reduction in emissions. The notification must be submitted no later than the report submission due date, specified in WAC 173-441-050(2), of the year immediately following the fifth consecutive year of emissions less than 10,000 tons CO<sub>2</sub>e per year. The person must maintain the corresponding records required under WAC 173-441-050(6) for each of the five consecutive years and retain such records for 10 years following the year that reporting was discontinued. The person must resume reporting if annual emissions in any future calendar year increase above the thresholds in subsection (1) or (2) of this section.

(b) If reported emissions are less than five thousand metric tons CO<sub>2</sub>e per year for three consecutive years, then the person may discontinue reporting as required by this chapter provided that the person submits a notification to ecology that announces the cessation of reporting and explains the reasons for the reduction in emissions. The notification must be submitted no later than the report submission due date, specified in WAC 173-441-050(2), of the year immediately following the third consecutive year of emissions less than 5,000 tons CO<sub>2</sub>e per year. The person must maintain the corresponding records required under WAC 173-441-050(6) for each of the three consecutive years and retain such records for 10 years following the year that reporting was discontinued. The person must resume reporting if annual emissions in any future calendar year increase above the thresholds in subsection (1) or (2) of this section. This provision does not apply to electric power entities.

(c) If the operations of a reporter are changed such that all applicable GHG-emitting processes and operations listed in WAC 173-441-120, 173-441-122, and 173-441-124 cease to operate, then the person is exempt from reporting in the years following the year in

which cessation of such operations occurs, provided that the person submits a notification to ecology that announces the cessation of reporting and certifies to the closure of all GHG-emitting processes and operations no later than the report submission due date, specified in WAC 173-441-050(2), of the year following such changes. This provision does not apply to seasonal or other temporary cessation of operations. This provision does not apply to facilities with municipal solid waste landfills, industrial waste landfills, or to underground coal mines. The person must resume reporting for any future calendar year during which any of the GHG-emitting processes or operations resume operation.

[Statutory Authority: RCW 70A.15.2200. WSR 22-05-050 (Order 21-07), § 173-441-030, filed 2/9/22, effective 3/12/22. Statutory Authority: Chapters 70.235 and 70.94 RCW. WSR 15-04-051 (Order 13-13), § 173-441-030, filed 1/29/15, effective 3/1/15. Statutory Authority: 2010 c 146, and chapters 70.235 and 70.94 RCW. WSR 10-24-108 (Order 10-08), § 173-441-030, filed 12/1/10, effective 1/1/11.]