August 28, 2026

Re: Comments to the Environmental Protection Agency (EPA) on Agency Information Collection Activities; Proposed Information Collection Request; Comment Request; Renewable Fuel Standard (RFS) Program: Standards for 2023-2025 and Other Changes (Renewal); Docket Number EPA-HQ-OAR-2026-4358 proposed on June 29, 2026

Taxpayers for Common Sense (TCS) appreciates the opportunity to submit comments to the Environmental Protection Agency (EPA) on "Agency Information Collection Activities; Proposed Information Collection Request; Comment Request; Renewable Fuel Standard (RFS) Program: Standards for 2023-2025 and Other Changes (Renewal)" (Docket Number EPA-HQ-OAR-2026-4358) published on June 29, 2026.

Background on Taxpayer and Consumer Costs of the RFS

The federal Renewable Fuel Standard (RFS) program mandates that transportation fuel sold in the U.S. contain minimum volumes of ethanol, biodiesel, and other qualifying biofuels. Fuel suppliers—refiners and importers—can comply either by blending the required volumes or by purchasing tradable credits (called RINs) from other parties that exceed their blending targets.

The program originally required 7.5 billion gallons (BG) of renewable fuels to be blended into U.S. transportation fuel by 2012. That target was later expanded to 9 BG by 2008 and ramped up to 36 BG by 2022. However, due to persistent shortfalls in production and consumption, EPA has regularly reduced the congressionally-set targets to lower, final Renewable Volume Obligations (RVOs). Beginning in 2023, EPA has had full authority to set these volumes.

TCS has long been a critic of the RFS and other federal biofuel subsidies due to their increased costs for consumers and taxpayers. TCS previously submitted public comments to EPA on implementation of the RFS. TCS's most recent public comments on the RFS were submitted to EPA on the Agency's proposed 2025 and 2026 Renewable Volume Obligations

(RVOs) in August 2025[1] and on the supplemental notice of proposed rulemaking in October 2025.[2]

In these and prior comments, TCS emphasized significant taxpayer and consumer costs of the RFS. The biofuels industry has consistently failed to meet the levels envisioned by Congress—particularly for cellulosic biofuel, which is produced from non-food feedstocks like cellulose, hemicellulose, or lignin. Instead, the RFS has been dominated by corn ethanol, driving up food prices, fuel prices, and other taxpayer costs through overlapping federal subsidies. Notably, the RFS:

- Distorts the fuel market by picking winners and losers at taxpayers' expense: In a competitive market, the most efficient and cost-effective solutions would prevail. Instead, government intervention has forced increased biofuel production and consumption.
- Increases food prices: Creating an artificial demand for biofuel diverts crops from food to fuel. The 2026-2027 volumes are expected to raise the price of corn by $0.03 per bushel. Soybean oil—used for biodiesel and as a primary ingredient in vegetable oils—is expected to increase by $0.28 to $0.35 per pound.
- Increases fuel prices: EPA estimates that gasoline will be $0.05 per gallon higher and diesel $0.20 to $0.22 per gallon higher under the program in 2026 and 2027.
- Increases cost of taxpayer subsidy programs: Mandating the consumption of biofuels directly leads to more expensive subsidy programs and greater taxpayer costs. Assuming all eligible fuels qualify for the 45Z credit, TCS estimates the RFS will contribute more than $3 billion in 45Z payouts over the next two years.[3]
- Fails to meet greenhouse gas reduction targets: RFS's market distortions and impact on crop production decisions have also led to the conversion of millions of acres of carbon-rich wetlands, grasslands, and forests into biofuel feedstock production, despite the RFS statute not allowing such land conversion for production of RFS-eligible biofuel feedstocks. Additionally, while the Energy Independence and Security Act (EISA) envisioned six out of every ten gallons of renewable fuel would be derived from advanced biofuels (non-corn-starch ethanol)

[1] Taxpayers for Common Sense (TCS), "Comments on Renewable Fuel Standard for 2025 and 2026," August 8, 2025, https://www.taxpayer.net/energy-natural-resources/comments-on-renewable-fuel-standard-for-2025-and-2026/.
[2] TCS, "Comments on Renewable Fuel Standard RVO Reallocation," October 30, 2025. https://www.taxpayer.net/energy-natural-resources/comments-on-renewable-fuel-standard-rvo-reallocation/.
[3] TCS, "Update on the 2026-2027 Renewable Fuel Standard Biofuels Mandate," May 1, 2026. https://www.taxpayer.net/energy-natural-resources/update-on-the-2026-2027-renewable-fuel-standard-biofuels-mandate/.

by 2022, EPA expects cellulosic biofuels to meet only five percent of the 2026 and 2027 RFS mandates. Meanwhile, the conventional biofuel mandate—which does not require significant reductions in greenhouse gas emissions and is primarily filled with food-based biofuel corn ethanol—is expected to meet its maximum mandate of 15 billion gallons each year both this year and next.

Comments on June 2026 Notice

In its latest notice, EPA seeks comments from the public on issues related to its proposed information collection regarding biointermediate feedstocks in biogas RFS pathways, Renewable Identification Number (RIN) compliance, and separated food waste RFS feedstocks.

TCS strongly supports strict reporting requirements for producers and other related parties under the RFS. As noted above, the RFS has failed taxpayers and consumers, in part due to its failure to fulfill its original goal of supporting the production of advanced, non-conventional biofuels. While TCS's preferred policy option is repeal of the RFS, should EPA continue to implement the RFS, we urge the agency to conduct thorough oversight to ensure producers are following requirements designed to protect taxpayers and consumers. This oversight hinges on the strict record keeping and reporting requirements.

- **Biogas-derived renewable fuel requirements to ensure that biogas is produced from renewable biomass and used as a transportation fuel and to allow for the use of biogas as a biointermediate ("biogas regulatory reform")**

TCS urges EPA to promulgate the proposed changes in a separate rulemaking process that allows for a full comment period.

Proper recordkeeping and accounting of inputs going into final biofuels production is neither straightforward nor one-size-fits-all.

Biointermediates—feedstocks that are partially processed but transported to a different facility for final processing into biofuel—created new complexities in the RFS program. They needed a proposed rule in 2016 before they could be incorporated.[4] A final rule took nearly 6 years and was not completed until the 2020-2022 Renewable Volume Obligations (RVOs) were released in June 2022.

[4] EPA, "Renewables Enhancement and Growth Support Rule," *Federal Register,* November 16, 2026. https://www.federalregister.gov/documents/2016/11/16/2016-25292/renewables-enhancement-and-growth-support-rule.

Biogas introduces similar complexities and requires a similar rulemaking process, as biogas is not a traditional biofuel—is not measured in gallons such as biodiesel or ethanol—and is utilized in a significantly different fuel market—renewable natural gas.

Fast tracking biogas regulations without a full public comment period and a full proposed rule would not serve taxpayers or consumers.

In 2022, EPA stated the following about the biogas biointermediates issue:

> “We received many comments on one particular potential biointermediate: biogas. Commenters suggested that we should allow biogas transported via commercial pipeline, sometimes called renewable natural gas or RNG, to be used as a biointermediate in the production of renewable hydrogen, renewable methanol, and a variety of other renewable fuels. Commenters also noted that many of the proposed biointermediate provisions would likely need to be revised in order for biogas to be used as a biointermediate. We are not adding biogas to the definition of biointermediate in this action. While we acknowledge the opportunities for additional advanced and cellulosic biofuels that allowing the use of biogas or RNG as a biointermediate would provide, we also note, as some commenters highlighted, that the biointermediate provisions currently being finalized are not appropriate for biogas used as a biointermediate, especially when that biogas or RNG is distributed via commercial pipeline. <u>We neither developed nor proposed provisions that would be necessary to address the unique circumstances associated with biogas as a biointermediate</u>. We intend to address the use of biogas as a biointermediate when we address issues related to the use of biogas to make renewable electricity (so-called “eRINs’’) in a future action.”[5]

Any changes to RFS biogas and/or biointermediates regulations must be transparently proposed by EPA with full and open opportunity for the public to comment on the benefits and costs of any proposals, not to mention compliance with RFS statutes. Biogas RFS pathways and potential transport of biogas via commercial pipelines also has significant GHG emission impacts which must be accounted for pursuant to RFS statutes—which require a higher level of GHG emission reductions for cellulosic biofuels as opposed to other biofuels.

EPA should not allow companies to skirt GHG emission reduction requirements for RFS compliant biofuels by allowing loopholes through biointermediate pathways. Doing so

[5] EPA, “Renewable Fuel Standard (RFS) Program: RFS Annual Rules,” *Federal Register*, July 1, 2022. https://www.federalregister.gov/d/2022-12376/p-594

would only exacerbate the climate and taxpayer costs of the RFS. Additionally, if the final fuel is not an RFS eligible biofuel, a biointermediate used to produce the fuel should not be considered renewable pursuant to the RFS. Hydrogen, for instance, is not an RFS eligible "fuel," so regulations must stay within the scope of the Clean Air Act and Congressional intent. When presented with the RFS incentivizing electric vehicle pathways, EPA most recently rejected these proposals since they do not fit within the purview of the RFS program, statutes, or Congressional intent.

- **Requirements for third-parties pertaining to engineering reviews, the RFS quality assurance program, and annual attest engagements**

<u>TCS urges EPA to impose strict oversight requirements to minimize fraud and decrease RFS compliance costs.</u>

Any changes to RIN regulations, quality assurance, or annual attest engagements should ensure taxpayer and consumer concerns are prioritized. In the past, the biodiesel industry experienced fraud in the RIN market, which led to taxpayer-funded court cases, market uncertainty, and other costs. Any changes to these safeguards should err on the side of caution for consumer and taxpayers' sake. If RFS compliance costs increase, consumer fuel prices may be impacted as fuel producers or blenders pass costs onto consumers. An efficient and transparent RIN market, with third party compliance and regular audits, can be placed at risk if necessary safeguards are rolled back.

- **Recordkeeping requirements for waste feedstocks, including separated food waste (SFW)**

<u>TCS urges EPA to set verification, quantification, and measurement standards to ensure SFW meets statutory RFS feedstock eligibility requirements.</u>

Separated food waste is eligible as an RFS biofuel feedstock if other compliance requirements are met. Food waste has methane emission impacts if the methane is released into the atmosphere. While ideally no food would be wasted and/or used as a biofuel feedstock, any changes to RFS recordkeeping requirements must ensure proper verification, quantification, and measurement standards are met. To date, some RFS feedstocks have not met statutory requirements set by Congress, such as no native grasslands, for instance, being used to produce biofuel feedstocks such as corn; however, EPA did not implement these provisions properly, leading to millions of acres of grasslands, wetlands, and forests converted to agricultural production for biofuels uses. If statutory

RFS feedstock eligibility requirements are not followed, then the RFS will continue to fail consumers and taxpayers.

Thank you for the opportunity to submit comments and for your consideration. We look forward to continued engagement on these important issues.