

TCS Comments on “Extending the Reporting Deadline Under the Greenhouse Gas Reporting Rule for Reporting Year 2025 to March 10, 2027” (RIN 2060-AX07).

Good morning. My name is Tyler Work, and I am a Policy Analyst at Taxpayers for Common Sense. TCS is a nonpartisan budget watchdog founded in 1995 to ensure taxpayer dollars are spent wisely and transparently. For three decades, TCS has supported policies that safeguard the public purse, prevent wasteful spending, and promote fiscal accountability in natural resource management.

Thank you for the opportunity to comment on this interim final rule.

For more than 15 years, the Greenhouse Gas Reporting Program, or GHGRP, has served as America's industrial carbon ledger. With approximately 8,200 facilities reporting, it provides one of the most comprehensive public datasets on greenhouse gas emissions in the world.

The interim final rule would extend the deadline for calendar year 2025 reporting requirements to March 10, 2027, almost one full year beyond the original deadline. This is not in taxpayers' best interest. EPA makes clear that this rule is not a response to legitimate claims of undue burden to industry. Instead, it is to buy time until EPA finalizes a rule that will likely eliminate the GHGRP.

Eliminating the GHGRP would create additional costs for taxpayers, communities, and industry. TCS opposes this interim final rule and other efforts to delay, weaken, or dismantle the program.

Today, I want to briefly highlight 5 taxpayer concerns about eliminating the GHGRP.

First: Ending the GHGRP is part of a broader, troubling trend of weakening transparency and accountability by dismantling public access to data. This data helps the American public make informed decisions.

Second: The emissions of private companies have a direct impact on taxpayers and the federal budget. Companies often receive federal subsidies and carry out federally funded projects, while pollution and climate change create costs that fall on the public.

Third: Taxpayers, communities, and policymakers would lose access to valuable, public data needed to assess whether emissions-reduction policies and programs are necessary and effective. Evidence-based policymaking depends on reliable, detailed data.

Fourth: The GHGRP serves as the foundation for many federal, state, and local programs. The 45Q and 45V tax credits, for example, rely on GHGRP data to determine eligibility. Repealing the program would worsen existing risks of waste and fraud by undermining the IRS's ability to verify reported data.

Fifth: Replacing the GHGRP with a patchwork of federal, state, and international reporting systems could cost industry more than complying with the current program. Repeal would also create regulatory uncertainty that discourages long-term planning and investment.

In conclusion, TCS urges EPA to withdraw the interim final rule and to protect the GHGRP as an essential tool for transparency, accountability, and sound fiscal governance. Thank you for considering our comments. We look forward to continued engagement on these issues.