



Greenhouse Gas Reporting Protocols

Fuel Suppliers and In-State Producers

Instructions for reporting greenhouse gas emissions

Overview

Fuel Suppliers and In-State Producers must report the greenhouse gas emissions resulting from the complete combustion of all fuels they supply to and within Oregon, as prescribed by [OAR 340-215-0110](#). This document provides additional guidance on reporting requirements for this sector, including what entities are required to submit reports, reporting deadlines, and reporting methodology. Entities required to report should review the greenhouse gas reporting rules to identify additional elements of the reporting program.

Applicability

DEQ seeks to collect reports from the fewest number of entities possible in the fuel distribution system. While the Oregon greenhouse gas reporting rules ([OAR Chapter 340 Division 215](#)) are applicable to all Oregon licensed fuel sellers and dealers as well as any person that distributes more than 5,500 gallons of certain tax-exempt fuels (or 10,500 gallons of propane) for use in Oregon, DEQ established distributor categories to reduce the number of reporting businesses. These categories include distributors that disburse fuel from Oregon terminal storage facilities (referred to as position holders) and certain distributors that import fuel from out of state.

A distributor must report for each year that it meets any of the criteria in Section 1 *and* any of the criteria in Section 2 below. A distributor that does not meet at least one criterion in each section is not required to report. Most reporters will be major oil companies disbursing fuel from terminal storage facilities in Oregon. Some smaller companies, terminal owners and operators, in-state producers and fuel importers must also report.

Section 1: Criteria established in OAR Chapter 340 Division 215

Licensed fuel dealers: Includes any person or business licensed with the Oregon Department of Transportation as a fuel dealer and subject to the Oregon Motor Vehicle and Aircraft Fuel Dealer License Tax.

Licensed fuel sellers: Includes any person or business licensed with the Oregon Department of Transportation as a fuel seller and subject to the Oregon Use Fuel Tax.

Distributors of tax-exempt fuels: Includes any person that produces, imports, sells, or distributes at least 5,500 gallons of gasoline, distillate fuel oil, biofuels, or aircraft fuel, or 10,500 gallons of propane, during a year for use in Oregon and not subject to the Oregon Motor Vehicle and Aircraft Fuel Dealer License Tax or the Oregon Use Fuel Tax.

Section 2: Distributor categories

Position holders

This category includes any person or business that stores gasoline, distillate fuel oil, biofuels, aircraft fuel, or propane in bulk at an Oregon terminal storage facility. A company in this category reports the type and quantity of fuel it owns and disburses from Oregon's terminals.

Terminals are fuel storage and distribution facilities that are supplied by pipeline, rail, or vessel, or are collocated where the fuel is produced and stored, and from which fuel may be removed at a rack. In Oregon this includes, but is not limited to, BP West Coast Products, Shore Terminals LLC, Kinder-Morgan Energy Partners, Chevron Products Company, ConocoPhillips, and Equilon Enterprises.

The reporting company reports, as a position holder, only those quantities of fuel that are owned by the company and removed from the terminal during the year (January 1 through December 31) at the terminal's loading rack, where that fuel is intended for distribution and use in Oregon. This category applies to the company owning the fuel as it is being disbursed from the terminal, not the company picking up fuel at the receiving end of the loading rack.

The final position holder disbursing the fuel from the terminal for use in Oregon is responsible for reporting the fuel to DEQ using this category. Do not report fuels that the company transferred to another position holder, whether the fuel was transferred within the same terminal or transferred to another terminal.

Fuel importers

This category includes any person or business that imports fuel into Oregon from out of state for use in Oregon, excluding fuels stored at an Oregon terminal storage facility. Any fuels stored at an Oregon terminal must be reported using the position holder category described above.

As defined in Oregon rule, to "import" means to have ownership of the fuel from locations outside of Oregon at the time the fuel is brought into this state by any means of transport other than in the fuel tank of a vehicle used for the propulsion of that vehicle. The "fuel importer" is the company who owns the fuel as it is brought into Oregon. Most fuels covered by this category are imported into Oregon by truck or rail; however, this category also covers any fuels imported by other means where the fuels are not subsequently stored at an Oregon terminal storage facility.

Do not report fuels that are purchased within Oregon's borders from another company. Also, do not report fuels that are not destined for distribution and use in Oregon (e.g., fuels that were imported into the state and subsequently exported from the state).

Report only those quantities of fuel that are imported during the calendar year (January 1 through December 31). This category does not include fuels imported by pipeline because pipelines deliver fuel directly to terminal storage facilities.

Reporting protocols

All fuel suppliers who are subject to this rule must report quantities of each fuel type (in gallons) disbursed for use in Oregon as either a position holder or fuel importer through the Oregon Fuels Reporting System. Any fuel that is exported from Oregon should not be included in the final annual report submitted to DEQ.

Fuel types to report: Report all quantities of fossil and biomass-derived fuel disbursed for use in the state by fuel type, regardless of whether the fuel is intended for transportation or non-transportation use and regardless of whether the fuel is subject to state or federal fuel taxes. Fuels should be classified by the appropriate fuel type, as described [here](#).

Emissions calculations: The online reporting tool, the Oregon Fuels Reporting System, automatically calculates emissions from the complete combustion of reported fuels. The reporting system incorporates the required quantification methodology prescribed in 40 C.F.R. part 98 subpart MM and equation MM-1 as specified in 40 C.F.R. 98.393(a)(1) to calculate the CO₂ emissions from fossil and biomass-derived fuels that would result from the complete combustion of the fuel reported under this division. The tool automatically calculates methane (CH₄) and nitrous oxide (N₂O) emissions using equation C-8 and Table C-2 as required in 40 C.F.R. 98.33(c)(1).

If an entity is reporting a fuel type not listed in 40 C.F.R. part 98, DEQ will assign an emission factor for the fuel.

Reporting blended fuels: Blended fuels, such as E10 gasoline or B20 biodiesel, must have their individual fuel components reported separately. For example, report the gasoline and ethanol components in E10 in gallons of gasoline and separately gallons of ethanol for each component.

Reporting fuels produced in Oregon: Fuel production facilities that have distribution equipment that allow them to distribute directly to retail sites or end users meet the definition of a terminal. Those sales count as Position Holder Sales and should be reported under the Position Holder distribution category. Fuel produced in Oregon and transferred to a terminal in Oregon should be reported by the entity owning the fuel as it is being dispensed from the terminal for use in Oregon.

Reporting for companies subject to both GHG reporting and the Clean Fuels Program: Producers and importers of gasoline, diesel, ethanol, biodiesel, or other transportation fuels may also be required to register and report under the Clean Fuels Program ([OAR Chapter 340 Division 253](#)).

See [here](#) for more information on the Clean Fuels Program.

Online reporting

Fuel Suppliers must report and certify emissions data using the [Oregon Fuels Reporting System](#).

User Guides for entities that report to both the CFP and GHGRP programs, as well as those who only report the GHGRP are available on the [Greenhouse Gas Reporting Resources and Forms](#) page.

Reporting deadline

The reporting deadline is April 30 for reporting emissions from the previous calendar year (January 1 to December 31).

Additional requirements

Fuel Suppliers must separately report volumes and emissions for biomass-derived fuels, including information on the vendor and producing facility.

All Fuel Suppliers must register with the Greenhouse Gas Reporting Program in advance of the April 30 reporting deadline by completing the online registration process within the OFRS system.

Fuel Suppliers must report any related entities that also report under the Greenhouse Gas Reporting Program or Clean Fuels Program using the Related Entity Reporting Form available on the [Greenhouse Gas Reporting Resources and Forms](#) page. A related entity is any direct parent company, direct subsidiary, or company under common ownership or control.

Recordkeeping requirements

Fuel Suppliers and In-State-Producers must retain DEQ greenhouse gas emission reporting records and any applicable materials as required by EPA's 40 C.F.R part 98 for a period of at least five years. Records retained must be sufficient to document and allow for verification of emissions data reported to DEQ and any later revisions. Note that fuel suppliers that are subject to requirements of [OAR 340-272-0120](#) (third party verification) will be required to retain records for at least seven years, beginning with data for the 2021 reporting year.

In addition, records authenticating the purchase of any biomass-derived fuels must be kept for the minimum five-year recordkeeping period.

Circumstances under which a source can stop reporting

Fuel Suppliers and In-State-Producers that cease to supply fuels in Oregon are no longer required to report to DEQ if they complete all of the following: (1) submit an emissions report for the year in which they ceased to supply fuel in Oregon, (2) retain the records required under [OAR 340-215-0042](#) for a period of five years following the last year that they were subject to reporting, and (3) notify DEQ in writing of their reason(s) for ceasing to report no later than the reporting deadline for the applicable year (April 30).

If a regulated entity undergoes a change of ownership or operational control that results in a cessation of their status as a Fuel Supplier, the following must be completed to comply with DEQ rule:

- (1) the new owner or operator must notify DEQ in writing of the ownership or operational control change with information as specified in OAR 340-215-0034(3)(a),
- (2) the person that owns or operates the regulated entity at the time of a reporting deadline (April 30) has the responsibility for complying with reporting requirements, and

(3) if an ownership change takes place during the year, reported data must not be subdivided for the year. A single annual emissions data report must be submitted by the current owner or operator.

Contact us at GHGReport@deq.oregon.gov if you have any questions about the information in this protocol.

Alternate formats

DEQ can provide documents in an alternate format or in a language other than English upon request. Call DEQ at 800-452-4011 or email deqinfo@deq.oregon.gov.