

## **Spheros Explains**

*Decision Guide: New York State Greenhouse Gas (GHG) Reporting (2026)*

# **Do you need to report under New York's GHG Program? 2026 Quick Guide for Facilities and Suppliers**

New York State's greenhouse gas (GHG) reporting requirements may apply to more facilities, suppliers, and other reporting entities than previous U.S. Environmental Protection Agency (EPA) reporting thresholds.

To help organizations understand what the program may mean for their operations, Spheros Environmental developed:

- an on-demand webinar
- and a downloadable Decision Guide

Together, these resources provide practical guidance on reporting applicability, verification requirements, operational impacts, and reporting readiness.

For more information, contact the sustainability team: [sustainability@spherosenv.com](mailto:sustainability@spherosenv.com)



## Do you need to report under New York's GHG Program? 2026 Quick Guide for Facilities and Suppliers

New York State's Mandatory Greenhouse Gas (GHG) Reporting Program (6 NYCRR Part 253) establishes annual reporting requirements for certain facilities, suppliers, and other reporting entities.

The program uses a lower reporting threshold than the Environmental Protection Agency (EPA) Greenhouse Gas Reporting Program (GHGRP), which means some organizations may need to evaluate reporting for the first time.

### START HERE

#### Step 1 – Which of the following best describes your organization?

A. I own or operate a facility in New York State

→ Go to **Step 2**

B. I supply fuels, fertilizer, or lime for use in New York State; or I am an electric power entity, interstate waste hauler, or have operations that include anaerobic digestion and liquid storage of waste.

→ Go to **Step 3**

#### Step 2 – For facilities

**Do your operations result in greenhouse gas (GHG) emissions of 10,000 metric tons of carbon dioxide equivalent (CO<sub>2</sub>e) within the last 3 years?** *For this initial screening, a high-level estimate is sufficient. Formal reporting under Part 253 requires calculated and documented emissions.*

No – Reporting is not required based on the facility threshold

Yes – Continue

*For many organizations, this is where a more detailed review is needed to confirm emissions and reporting requirements.*

**If reporting is required, determine whether third-party verification applies. Do your operations result in emissions of 25,000 metric tons CO<sub>2</sub>e within the last 3 years?** *Facilities at or above this threshold are “large emission sources” that must complete third-party verification in addition to annual reporting.*

Yes – Third-party verification is required

No – Third-party verification is not required

Facilities at or above this threshold typically need additional documentation, internal controls, and coordination with a third-party verifier.



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### Step 3 – For suppliers and other reporting entities

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Do you supply any of the following fuels for use in New York State?

- Natural gas
- Liquid fuels or petroleum products
- Compressed natural gas (CNG) or liquefied natural gas (LNG)
- Coal

Yes – Reporting is required

↳ Go to **Step 4**

No - continue

### Do you operate as an electric power entity that is an importer, exporter, or retailer?

Yes – Reporting is required

No – Continue

### Do you transport solid waste generated in New York State to landfills or combustion facilities located outside New York?

Yes – Reporting is required if emissions from transported waste exceeds 10,000 metric tons CO<sub>2</sub>e per year

↳ Go to **Step 4**

No – Continue

### Do you supply agricultural lime or fertilizer for use in New York State?

Yes – Reporting is required if those materials result in greenhouse gas emissions

No – Reporting is not required

### Do your operations treat waste in anaerobic digesters or store liquid waste that is organic?

Yes – quantity of imported waste exceeds one of the thresholds in 243-2.2(a)(1)(i)-(ix)

No – Reporting is not required



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### Step 4 – Verification for Suppliers and Interstate Waste Haulers

*Facilities at or above this threshold are “large emission sources” that must complete third-party verification in addition to annual reporting.*

#### **Do you exceed any of the thresholds for fuel suppliers?**

- Natural gas  $\geq$  15,000,000 cubic feet per year
- Liquid fuels or petroleum products  $\geq$  100,000 gallons per year
- CNG or LNG  $\geq$  15,000,000 cubic feet per year
- Coal  $\geq$  500 U.S. short tons per year

Yes – Third-party verification is required

No – Third-party verification is not required

#### **Do your emissions from solid waste transported to landfills or facilities located outside of New York State be greater than or equal to 25,000 MT CO<sub>2</sub>e per year?**

Yes – Third-party verification is required

No – Third-party verification is not required

### If you're evaluating how this applies to your organization

Organizations typically need to:

- Confirm emissions thresholds and applicability
- Align data collection with reporting requirements
- Prepare for third-party verification (if applicable)

*This is where most of the work begins.*



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## WHAT THIS CHANGES FOR YOUR ORGANIZATION

### 1. More facilities may need to report to New York State

New York State requires reporting at 10,000 metric tons CO<sub>2</sub>e per year. The U.S. Environmental Protection Agency (EPA) threshold is 25,000 metric tons CO<sub>2</sub>e per year.

#### What this means:

If your facility falls between 10,000 and 25,000 metric tons, you may need to report in New York State even if you have not reported under EPA requirements.

### 2. You may be reporting for the first time

Facilities below the EPA emissions threshold, suppliers of fuel, or other reporting entities that did not have to report to EPA may not have existing processes for emissions reporting.

#### What this means:

You may need to:

- Identify emission sources
- Establish data collection methods
- Align internal teams (operations, environmental, finance)

### 3. Verification adds a second layer of work

Facilities with emissions of 25,000 metric tons CO<sub>2</sub>e or more and other large emission sources must complete third-party verification.

#### What this means:

In addition to reporting, you will need to:

- Document calculation methods
- Maintain supporting data
- Coordinate with an independent verifier

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## 4. Some organizations report based on activity, not facility emissions

New York State's program includes reporting requirements for certain entities regardless of facility-level emissions.

This includes:

- Fuel suppliers
- Electric power entities
- Waste transporters
- Fertilizer and lime suppliers
- Anaerobic digesters and liquid waste storage facilities

### What this means:

If your organization falls into one of these categories, reporting may be required even if facility emissions are below 10,000 metric tons.

## 5. New York's GHG reporting program is separate from EPA reporting, this is not a direct extension of EPA reporting

While New York State uses similar calculation approaches, the program differs in:

- Which entities must report
- Third-party verification for large emission sources
- Where and to whom GHG reporting will occur

### What this means:

Emissions reporting processes used to satisfy the requirements of EPA's GHG Reporting Program may not fully meet New York State requirements without adjustment.

## Key takeaway

If reporting applies to your organization, the work involves more than simply submitting data. It includes confirming applicability, aligning data, performing emissions calculations, and preparing for ongoing reporting requirements.



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## WHAT TO PLAN FOR

### When does this happen?

New York State's greenhouse gas reporting program is structured around annual emissions tracking and reporting cycles.

### 1. Emissions tracking comes first

Reporting is based on annual emissions, not one-time calculations.

#### What this means:

If reporting applies to your organization, you will need to:

- Identify emission sources
- Collect activity data throughout the year
- Ensure data is complete and consistent
- Align internal data sources before reporting begins

### 2. The first reporting cycle requires the most preparation

Organizations reporting for the first time typically need to establish:

- Internal roles and responsibilities
- Data collection and QAQC processes
- Emissions calculation methods

#### What this means:

The effort is front-loaded. Most of the work happens before the first report is submitted.

### 3. Verification adds additional effort (if applicable)

Facilities at or above 25,000 metric tons CO<sub>2</sub>e or other large facilities must complete third-party verification.

#### What this means:

You will need to:

- Prepare audit-ready data and calculations
- Prepare supporting documentation
- Coordinate with an independent verifier

This process requires additional time beyond reporting alone.



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## WHAT TO PLAN FOR

### 4. Reporting becomes part of ongoing operational planning

Once reporting applies, organizations typically need ongoing coordination across operations, environmental, and reporting teams.

#### What this means:

Organizations will need to:

- Maintain annual reporting processes
- Monitor operational changes that affect emissions
- Keep calculations, documentation, and methodologies current

## Key takeaway

If reporting applies, preparation starts before the first reporting deadline and continues annually.



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## WHAT TO DO NEXT

### What should you do next?

Focus on getting ahead of the first reporting cycle.

#### Next steps:

- Confirm applicability and reporting requirements
- Identify all emission sources
- Establish data collection processes and quality control
- Prepare for third-party verification (if applicable)

### If reporting could apply

Focus on confirming where you fall.

#### Next steps:

- Review emissions calculations and assumptions
- Validate thresholds against your operations
- Clarify how your organization is classified under the program

### If reporting is not required

Stay aware of changes.

#### Next steps:

- Monitor emissions levels over time
- Reassess if operations change
- Track updates to regulatory requirements

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## WHAT TO DO NEXT

### What should you do next?

Focus on getting ahead of the first reporting cycle.

### Next steps:

- Confirm applicability and reporting requirements
- Identify all emission sources
- Establish data collection processes and quality control
- Prepare for third-party verification (if applicable)

### If you're still unsure

This is common – especially for organizations:

- Near the 10,000 metric ton threshold
- With complex operations
- Operations that include waste transportation or anaerobic digesters/liquid waste storage

### Where most organizations need support

Most of the effort comes from:

- Confirming emissions and reporting requirements
- Data collection and quality control
- Preparing for third-party verification

**This is where the process typically requires additional coordination and review.**

*Spheros Environmental works with organizations through these steps – from confirming emissions and applicability through reporting and verification.*