



Fact Sheet

Fuel Suppliers and In-State Producer Protocols Instructions for Reporting Greenhouse Gas Emissions

Updated January 2025

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 businesses required to report. 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 (referred to as Fuel Importers).

A distributor in either category 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.

Translation or other formats

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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.

For entities that are only required to report to the GHG RP, the reporting company must report, 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 when disbursed using the position holder category described above.

As defined in Oregon rule, an "importer" has ownership of the fuel from locations outside of Oregon at the time the fuel is brought into Oregon by any means of transport other than in the fuel tank of a vehicle used to propel that vehicle. The "fuel importer" is the company that 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 [in our description of fuel types](#). This list is not exhaustive. All fuels included in [40 CFR 98 Subpart MM](#), Table MM-1 must be included in the reporting if the entity imports those fuels into the state for use in the state. If you do not see a fuel listed in the annual report that your entity imports into the state, contact the GHG Reporting Program.

Fuels required to be reported to the GHG RP include fuels that **are not** required to be reported to the Clean Fuels Program. If an entity reports to both the GHG RP and the CFP, that entity must manually add fuels that are distributed for use in state to the GHG RP annual report, if they are not pulled over from the CFP quarterly reports. The only fuel types that are pulled over into the GHG RP annual report from the CFP quarterly reporting are diesel, biodiesel, ethanol, gasoline, renewable naphtha, and renewable diesel.

Fuel suppliers must separately report volumes and emissions for biomass-derived fuels. Blended fuels entered manually (such as B5, which contains biomass-derived fuels) must be reported as the separate components of biodiesel and diesel. Blended fuels pulled from CFP quarterly reporting will be separated into their components by the OFRS. The OFRS will calculate the CO₂ portion for these fuels separately and record them as biogenic emissions. Other biomass fuels manually added into the OFRS by reporting entities will be handled the same way. The methane and nitrous oxide emissions from the combustion of these fuels are considered anthropogenic emissions.

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 distributions 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](#)).

Fuels required to be reported to the GHG RP include fuels that **are not** required to be reported to the Clean Fuels Program. If an entity reports to both the GHG RP and the CFP, that entity must manually add fuels that are distributed for use in state to the GHG RP annual report, if they are not pulled over from the CFP quarterly reports. The only fuel types that are pulled over into the GHG RP annual report from the CFP quarterly reporting are diesel, biodiesel, ethanol, gasoline, renewable naphtha, and renewable diesel.

See the [Clean Fuels Program web page](#) for more information.

Emissions calculations: The online reporting tool, the Oregon Fuels Reporting System, automatically calculates emissions from the complete combustion of fuels reported to the GHG RP. 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 and nitrous oxide emissions using 100-Year Time Horizon Global Warming Potentials from the Intergovernmental Panel on Climate Change's 4th Annual Report.

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

Related Entity Reporting in OFRS: Fuel Suppliers must annually report any related entities that also report under the Greenhouse Gas Reporting Program or Clean Fuels Program using the Related Entity Reporting Form available in the OFRS Organization Profile tab. A related entity is any direct or indirect parent company, direct or indirect subsidiary, company that shares ownership of a direct or indirect subsidiary, or company under full or partial common ownership or control.

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

Fuel suppliers subject to the reporting program must submit annual reports by April 30 for reporting emissions from the previous calendar year (Jan. 1 to Dec. 31), unless otherwise notified by DEQ. If the reporting deadline falls on a Saturday, Sunday, or an Oregon state observed holiday, the reporting is due the following business day. 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.

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.

Greenhouse Gas Reporting Program contacts

For assistance with reporting, please email the program at GHGReport@deq.oregon.gov. Sector specific program contact information and phone numbers are available on our program contacts [website](#).

Non-discrimination statement

DEQ does not discriminate on the basis of race, color, national origin, disability, age, sex, religion, sexual orientation, gender identity, or marital status in the administration of its programs and activities. Visit DEQ's [Civil Rights and Environmental Justice page](#).