

310 CMR 7.71 Reporting of Greenhouse Gas Emissions

(1) Purpose. The purpose of 310 CMR 7.71 is to implement the reporting and verification requirement for statewide greenhouse gas emissions and to monitor and ensure compliance with the reporting provisions of M.G.L. c. 21N.

(2) Definitions. The definitions in 310 CMR 7.00: *Definitions* apply to 310 CMR 7.71. The following additional terms have the following meanings when they appear in 310 CMR 7.71. Where a term defined in 310 CMR 7.00: *Definitions* also appears in 310 CMR 7.71, the definition in 310 CMR 7.71 is applicable for the purpose of 310 CMR 7.71.

Carbon Dioxide Equivalent. The amount of carbon dioxide by weight that would produce the same amount of global warming impact as a given weight of another greenhouse gas, based on the best available science, including information from the Intergovernmental Panel on Climate Change. The global warming potentials included in 40 CFR Part 98 shall be used to quantify and report greenhouse gas emissions in carbon dioxide equivalents pursuant to 310 CMR 7.71.

CO₂ emissions. For the purpose of CO₂ emissions data reports from heating fuel suppliers, metric tons of CO₂ released to the atmosphere from the combustion of heating fuel as calculated pursuant to 310 CMR 7.71(5)(b)4.c.v. based on the quantity of heating fuel delivered for consumption in Massachusetts.

CO₂ emissions data report. The quarterly report that each heating fuel supplier shall submit to the Department pursuant to 310 CMR 7.71(5)(b).

Conservative missing data parameter. A data element substituted for missing data and known to result in reported CO₂ emissions that are at least as large as the amount of CO₂ emissions that actually occurred. For example, if the fuel quantity for a delivery is not known because it is not legible on a delivery ticket or because there is a discrepancy between records, a conservative missing data parameter for the fuel volume could be the maximum volume of fuel that can be stored at the delivery location.

Delivered for consumption as heating fuel in Massachusetts. Deliver heating fuel to a home, building, or other facility in Massachusetts for combustion in a furnace, boiler, water heater, cooking stove, or any similar device that combusts fuel to produce heat. If the fuel is liquid distillate fuel that is dyed to denote its tax-exempt status and the heating fuel supplier delivering the fuel does not know whether the fuel (or any portion of the fuel) will be combusted to produce heat, the fuel shall be deemed to be delivered for consumption as heating fuel in Massachusetts.

Designated Representative. The individual who is authorized by the owners and operators of a heating fuel supplier or heating fuel storage facility to represent and legally bind the owners and operators in matters pertaining to 310 CMR 7.71(5).

Disburse. With respect to a heating fuel storage facility, to cause the physical removal of fuel from the facility by a means of transport other than pipeline or waterborne vessel.

Disbursed to Massachusetts or Disbursement to Massachusetts. Disburse heating fuel to any destination in Massachusetts, as reflected in the records of a storage facility or in a shipping document issued at the time of disbursement.

Entity. A person that owns or operates, in whole or in part, a source of greenhouse gas emissions from a generator of electricity or a commercial or industrial site including, but not limited to, a transportation fleet, or a person that sells or distributes heating fuel.

Facility. A building, structure or installation located on contiguous or adjacent properties of an entity, or a natural gas facility.

Fuel shipment data report. The monthly report that each storage facility shall submit to the Department in accordance with 310 CMR 7.71(5)(c).

Filling station. Any facility or portion of a facility or vehicle from which transportation fuel is transferred into the fuel tank of a motor vehicle or other portable fuel tank and includes any temporary storage (at the facility or portion of the facility or in the vehicle) dedicated to holding that transportation fuel before such transfer.

Greenhouse Gas. Any chemical or physical substance that is emitted into the air and that the Department may reasonably anticipate will cause or contribute to climate change including, but not limited to, carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and any other gas for which 40 CFR Part 98 includes a method for calculating greenhouse gas emissions from any stationary emissions source.

Heating fuel. Natural gas, liquid distillate fuel (including heating oil and kerosene), propane, or any similar, substitute, or blended liquid or gaseous fuel that can be combusted in a furnace, boiler, or any similar device that combusts fuel to produce heat. For the purpose of reporting shipments, diesel fuel and propane are considered to be heating fuels, and gasoline and compressed and liquified natural gas are not considered to be a heating fuel.

Heating fuel supplier. Any person that on or after July 1, 2024, is (or was) an owner of heating fuel at the time such fuel is (or was) delivered for consumption as heating fuel in Massachusetts. Heating fuel suppliers include suppliers of natural gas, suppliers of propane and liquid distillate heating fuel, and any building owner or other entity that is an owner of heating fuel at the time such fuel is delivered for consumption as heating fuel in Massachusetts.

Heating fuel storage facility or storage facility. A storage and distribution facility located in the United States from which heating fuel is disbursed to Massachusetts. A storage and distribution facility that is used exclusively by a heating fuel supplier for the sole purpose of filling trucks that will deliver fuel owned by the same heating fuel supplier for consumption as heating fuel in Massachusetts is not a heating fuel storage facility.

Identification number. The federal tax identification number, employer identification number (EIN), or other unique number, as specified by the Department.

Method. A way of calculating greenhouse gas emissions provided in 40 CFR Part 98 and any related monitoring, reporting, and recordkeeping requirements included in 40 CFR Part 98, but does not mean a reporting threshold, specific source category exemption, or any other type of requirement.

Natural Gas Facility. A collection of interconnected natural gas containing equipment (*e.g.*, transmission and distribution pipelines, service lines, customer meters, compressors, tanks, metering stations, regulating stations, and any other interconnected equipment that contains natural gas) that is owned or operated by an entity.

Operator. A person, including an owner, having operational control of a facility, heating fuel storage facility, or a heating fuel supplier.

Owner

- (a) A person that owns a facility, heating fuel supplier, or heating fuel storage facility; or
- (b) In relation to heating fuel, a person that holds an ownership interest in the fuel.

Quarter. One of the four three-month periods that make up a calendar year, i.e., January through March, April through June, July through September, or October through December.

Short Ton. 2000 pounds or 0.9072 metric tons.

Stationary Emission Source. Any individual stationary piece of equipment or other stationary point from which any greenhouse gas is emitted to the ambient air. For the purpose of reporting greenhouse gas emissions pursuant to 310 CMR 7.71, a source of greenhouse gas emissions located within the facility is a stationary emission source if 40 CFR Part 98 includes a method for calculating greenhouse gas emissions that can be used to quantify emissions from the source.

Successor owner or operator. A person that becomes the subsequent owner or operator of a heating fuel supplier or heating fuel storage facility after the date of initial registration in accordance with 310 CMR 7.71(5)(a)1.

(3) Applicability.

(a) Applicability for Facilities. Any entity owning, operating, or controlling a facility is subject to the requirements of 310 CMR 7.71(4) and (6) if:

1. said facility is required to report air emissions data to the Department pursuant to 310 CMR 7.00: *Appendix C* (The Air Operating Permit Program) and had stationary emission sources that emitted greenhouse gases during the previous calendar year;
2. said facility has one or more stationary emission sources that collectively emitted greenhouse gases in excess of 5,000 short tons of greenhouse gases in carbon dioxide equivalents during the previous calendar year. In determining whether a facility has one or more stationary emission sources that collectively emit greenhouse gases in excess of 5,000 short tons, all greenhouse gas emissions from all stationary emission sources at the facility shall be included; or
3. said facility was subject to the requirements of 310 CMR 7.71 (3)(a)1. or 2. in any past year.

(b) Exemption for Facilities with Low or Reduced Emissions.

1. Notwithstanding 310 CMR 7.71(3)(a)3., any entity may petition the Department to be exempted from the requirement to report greenhouse gas emissions from a facility provided the following requirements are met. Said petition shall be submitted using a form provided by the Department.

- a. The entity is not required to report greenhouse gas emissions from the facility pursuant to 310 CMR 7.71(3)(a)1. or 2.;
- b. The entity is unlikely to be required to report greenhouse gas emissions from the facility pursuant to 310 CMR 7.71(3)(a)1. or 2. for any future year; and
- c. At least one greenhouse gas emission report documenting greenhouse gas emissions from said facility of less than or equal to 5,000 short tons of greenhouse gases in carbon dioxide equivalents has been submitted pursuant to 310 CMR 7.71(4) and (6).

2. The Department may approve a petition submitted pursuant to 310 CMR 7.71(3)(b) only if the Department determines that all of the requirements set forth in 310 CMR 7.71(3)(b)1. have been met. In determining whether to approve or deny a petition pursuant to 310 CMR 7.71(3)(b), the Department may consider any information contained in said petition, and any other relevant information.

3. If the Department has approved a petition in accordance with 310 CMR 7.71(3)(b)2., the annual reporting requirement in 310 CMR 7.71(3)(a)3. shall not apply to said facility until such time as the reporting of greenhouse gas emissions from said facility is again required pursuant to 310 CMR 7.71(3)(a)1. or 2.

(c) Applicability for Heating Fuel Suppliers and Operators of Heating Fuel Storage Facilities

1. Heating fuel suppliers shall be subject to the CO₂ emissions reporting requirements of 310 CMR 7.71(5)(a), (b) and (d).

2. Operators of heating fuel storage facilities shall be subject to the fuel shipment data reporting requirements of 310 CMR 7.71(5)(a), (c) and (d).

3. Any entity that possesses shipping documents that document the shipment of heating fuels to Massachusetts shall be subject to the fuel shipment data reporting requirements of 310 CMR 7.71(5)(c) for the time period specified in a notice issued pursuant to 310 CMR 7.71(5)(d).

(d) Demonstration of Non-Applicability for Heating Fuel Suppliers. If the Department has determined that an entity not registered pursuant to 310 CMR 7.71(5)(a) may be subject to 310 CMR 7.71(5), the Department may require the entity to submit a certified statement demonstrating that it is not subject to the requirements of 310 CMR 7.71(5).

(e) Cessation of Heating Fuel Supplier Reporting Requirements due to Zero CO₂ Emissions.

1. Heating fuel suppliers shall meet all the requirements of 310 CMR 7.71(5) until approved for cessation pursuant to 310 CMR 7.71(3)(e)2.a.

2. Heating fuel suppliers subject to 310 CMR 7.71(3)(c) may qualify for cessation of the emissions reporting requirements of 310 CMR 7.71(5)(b), if CO₂ emissions that such entities are required to report by 310 CMR 7.71(5)(b) are equal to zero metric tons for two consecutive years.

- a. Any heating fuel supplier that has met the cessation requirements set forth in 310 CMR 7.71(3)(e)2. may submit a petition to the Department requesting approval to cease its reporting requirements under 310 CMR 7.71(5)(b).

- i. Such petition shall include the following information in a format prescribed by the Department:
 - (i) The reason for the reduction of CO₂ emissions to zero and whether the reduction to zero is expected to be temporary or permanent;
 - (ii) Certification that the heating fuel supplier has met the cessation requirements for the past two consecutive years; and
 - (iii) Other information required by the Department.
 - ii. The Department may require submission of additional information relevant to the determination and shall make a determination on such petition in its sole discretion.
 - b. Heating fuel suppliers that are approved for cessation of reporting requirements under 310 CMR 7.71(5)(b) shall keep records as required under 310 CMR 7.71(6) covering the time period that they were subject to the reporting requirements of 310 CMR 7.71(5)(b).
 3. If the Department has approved a petition in accordance with 310 CMR 7.71(3)(e)2.a., the annual reporting requirement in 310 CMR 7.71(5)(b) shall not apply to said facility until such time as the reporting of greenhouse gas emissions from said facility is again required pursuant to 310 CMR 7.71(3)(c)1., starting with the first day of non-zero CO₂ emissions.
- (4) Annual Reporting by Facilities that Emit Greenhouse Gases.
- (a) Any entity owning, operating or controlling a facility that is required to report greenhouse gas emissions to the Department pursuant to 310 CMR 7.71, and is not subject to Source Registration at 310 CMR 7.12, shall annually report, certify, and verify greenhouse gas emissions from stationary emission sources for the previous calendar year in accordance with 310 CMR 7.71(4) and (6) by April 15, 2010, and April 15th of each year thereafter.
 - (b) Any entity owning, operating or controlling a facility that is required to report greenhouse gas emissions to the Department pursuant to 310 CMR 7.71 and is subject to Source Registration at 310 CMR 7.12 shall annually report, certify and verify greenhouse gas emissions from stationary emission sources for the previous calendar year in accordance with 310 CMR 7.71(4) and (6) and the following schedule:
 1. By April 1st, if the facility is required to submit Source Registration every three years in accordance with 310 CMR 7.12(2)(b).
 2. By May 1st for a facility subject to 310 CMR 7.00: *Appendix C*.
 3. By June 1st for a facility that:
 - a. Has an RES permit issued by the Department pursuant to 310 CMR 7.02(9);
 - b. Had actual emissions of lead equal to or greater than 0.5 tons in the previous calendar year, or actual emissions of NO_x or VOC equal to or greater than 25 tons per year in the previous calendar year;
 - c. Emits an air contaminant subject to a NESHAP or is subject to a MACT standard defined at 40 CFR Part 61 and Part 63, for which the Department has received delegation from EPA; and/or
 - d. Is required, as a condition of a plan approval issued by the Department since January 1, 1990, to submit a Source Registration annually in accordance with 310 CMR 7.12.

- (c) Greenhouse gas emissions from stationary emission sources shall be reported in accordance with methods specified in 40 CFR Part 98.
- (d) Greenhouse gas emissions shall be reported electronically to the Department in a format specified by the Department.
- (e) If required by the Department, the reporting entity shall report emissions in metric tons. One metric ton equals 1.102 short tons.
- (f) Once a facility files a report pursuant to 310 CMR 7.71(4) on or after January 1, 2011, it is considered to be a registered reporter unless the Department approves a petition pursuant to 310 CMR 7.71(3)(b)2.
- (g) Voluntary Reporting by Facilities. Any entity owning, controlling or operating a facility that is not subject to 310 CMR 7.71(4)(a) may voluntarily report greenhouse gas emissions from that facility in accordance with 310 CMR 7.71(4), provided that the facility is located in Massachusetts and that the entity complies with all requirements of 310 CMR 7.71(4) and (6).

(5) Reporting by Heating Fuel Suppliers and Storage Facilities Operators.

(a) Standard Requirements for Heating Fuel Suppliers and Storage Facility Operators.

1. Registration Requirement.

- a. Heating fuel suppliers and storage facility operators shall register in accordance with 310 CMR 7.71(5)(a)1.b. no later than December 1, 2024, or within 30 days after becoming a heating fuel supplier or storage facility operator, whichever is later.
- b. Each heating fuel supplier and storage facility operator shall register a designated representative in accordance with 310 CMR 7.71(5)(a)3. and submit a complete certificate of representation in accordance with 310 CMR 7.71(5)(a)3.d.

2. Responsibility of Owners, Operators, and Successor Owners or Operators.

- a. Any provision of 310 CMR 7.71(5) that applies to a heating fuel supplier or storage facility operator (including provisions applicable to the designated representative) shall also apply to all owners and operators of the heating fuel supplier or storage facility.
- b. Any provision of 310 CMR 7.71(5) that applies to a heating fuel supplier or storage facility operator (including a provision applicable to the designated representative) shall also apply to any successor owner or operator of the heating fuel supplier or storage facility.
- c. When a successor owner or operator becomes the owner or operator of heating fuel supplier or storage facility, pursuant to 310 CMR 7.71(5)(a)2.b., the prior owner and operator are required to provide immediately, but no later than ten calendar days after the closing date of the transfer, to the successor owner or operator all records necessary to comply 310 CMR 7.71(5) and the successor owner and operator shall obtain such records immediately upon becoming subject to 310 CMR 7.71(5). Any successor owner or operator shall immediately inform MassDEP of any delay in the transfer to it of such records, and, if applicable, may be subject to the conservative missing data parameter requirements of 310 CMR 7.71(5)(b)3., 7.71(5)(b)4.c.vi., and 7.71(5)(c)3.p.

3. Authorized Designated Representative.

- a. Assigning an Authorized Designated Representative. The owner and operator of a heating fuel supplier or heating fuel storage facility shall authorize one individual to

serve as a designated representative on behalf of the heating fuel supplier or storage facility operator with regard to all matters under 310 CMR 7.71(5).

b. Responsibilities of Designated Representative. The designated representative shall be responsible for submitting and updating electronically, or in another format specified by the Department, all of the following:

- i. The name, address, email address, and telephone number of the designated representative;
- ii. A list of the owner(s) and operator(s) of the heating fuel supplier or storage facility operator;
- iii. Quarterly CO₂ emissions data reports or monthly fuel shipment data reports in compliance with 310 CMR 7.71(5);
- iv. The name, address, email address, and telephone number of any individuals authorized to make any submissions pursuant to 310 CMR 7.71(5)(a)3.c.; and
- v. Any other reports, documents, or information requested by the Department.

c. Delegation by Designated Representative. A designated representative may delegate their authority to sign, certify and make any submission by submitting a certificate of representation to MassDEP that includes the information specified at 310 CMR 7.71(5)(a)3.b.iv. and signing the following certification statement: "I certify any report, document, or information submitted by any individual identified by me as authorized to submit reports, documents, and information under 310 CMR 7.71(5) shall be deemed a submission by me."

d. Certification of Representation. The owner or operator of a heating fuel supplier or storage facility shall submit to the Department a complete certificate of representation that identifies the designated representative acting on behalf of the owner and operator. The submission shall be on a form prescribed by the Department, and shall include, but not be limited to, the following information:

- i. Identification of the heating fuel supplier or storage facility and any related information that the Department may request, such as physical locations, business addresses, information about storage tanks and vehicles, and information about d/b/a company names;
- ii. The name of the designated representative;
- iii. The address, email address, and telephone number of the designated representative at the time of submission of the Certificate of Representation;
- iv. A list of the owner(s) and operator(s) of the heating fuel supplier or storage facility at the time of submission of the Certificate of Representation;
- v. The following certification statements by the designated representative.
 - (i) "I certify I was selected as the designated representative by an agreement binding on the heating fuel supplier or storage facility operator."
 - (ii) "I certify that I have all the necessary authority to carry out my duties and responsibilities under 310 CMR 7.71(5) on behalf of the heating fuel supplier or storage facility operator and that the heating fuel supplier, storage facility operator, and all owners and operators thereof, shall be fully bound by my representations, actions, inactions, or submissions;"
- vi. The signature of the designated representative and the date signed; and

vii. If applicable, a notice of delegation listing individuals authorized to make submissions pursuant to 310 CMR 7.71(5) at the time of submission of the Certificate of Representation, including the following:

- (i) The name, address, email address, and telephone number of such individuals; and
- (ii) The following certification statement by the designated representative. “I agree that any submission to the Department or its agent that is by an individual identified in this notice of delegation shall be deemed to be an electronic submission by me. I certify that the heating fuel supplier or storage facility owner shall be fully bound by any such submission.”

e. Certification of Reports, Documents, and Information. All reports, documents, and information submitted to the Department under 310 CMR 7.71(5) shall be signed and attested to by the designated representative (or their designee) and shall include the following statement: “I certify that I have personally examined the information that I am submitting and I am familiar with the information submitted and that, based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate and complete. I am aware that there are significant penalties for submitting false information, including possible fines and imprisonment.”

(b) CO₂ Emissions Reporting Requirements for Heating Fuel Suppliers.

1. General. Heating fuel suppliers shall calculate CO₂ emissions and submit CO₂ emissions data reports to the Department in compliance with 310 CMR 7.71(5).

2. Fuel Included in CO₂ Emissions Calculations. Each heating fuel supplier shall calculate CO₂ emissions under 310 CMR 7.71(5)(b)4. based on the amount of fuel delivered for consumption as heating fuel in Massachusetts, as follows:

- a. A supplier of natural gas shall include all natural gas sales, as documented on each bill as required by 220 CMR 14.04(3)(a), and issued during the reporting period.
- b. A heating fuel supplier that is not a supplier of natural gas shall include all heating fuel delivered for consumption as heating fuel in Massachusetts as documented on delivery tickets as required by M.G.L. c. 94, § 303F.

3. Failure to Submit CO₂ Emissions Data Reports. When a heating fuel supplier fails to submit a CO₂ emissions data report as required under 310 CMR 7.71(5)(b), the Department may, in addition to any enforcement action taken as a result, develop an assigned CO₂ emissions level for the heating fuel supplier based on any information that the Department deems relevant, including, but not limited to, conservative missing data parameters, the operations of the supplier during the quarter covered by the report, any previous CO₂ emissions data reports submitted by the supplier, the CO₂ emissions calculation methodology in 310 CMR 7.71(5)(b)4.c.v., any submissions to other agencies, and any information reported under 310 CMR 7.71(5), for estimating the quantity of CO₂ emissions that should have been reported. The Department will notify the heating fuel supplier of its determination of an assigned CO₂ emissions level and the basis for the determination.

4. CO₂ Emissions Data Report Contents and Mechanism for Heating Fuel Suppliers.

- a. General. Heating fuel suppliers submitting CO₂ emissions data reports required under 310 CMR 7.71(5)(b) to the Department shall follow the procedures specified in 310 CMR 7.71(5)(b)4. when calculating and reporting CO₂ emissions.

b. Schedule. Each heating fuel supplier shall submit a CO₂ emissions data report for each quarter, including any quarter for which it has no reportable CO₂ emissions. The CO₂ emissions data report shall be submitted no later than the last day of the month following the quarter covered by the report (for example, the report covering January, February, and March shall be submitted by the last day of April).

c. Content of Quarterly CO₂ Emissions Data Report. Each quarterly CO₂ emissions data report shall include, but not be limited to, the following information in a format prescribed by the Department:

- i. Heating fuel supplier name and identification number;
- ii. Quarter covered by the report;
- iii. Whether the report is a resubmittal;
- iv. Name of the designated representative (or their designee) submitting the report;
- v. Metric tons of CO₂ emissions from combustion of all fuel delivered for consumption as heating fuel in Massachusetts during the quarter, as specified for the heating fuel supplier in 310 CMR 7.71(5)(b)2., including:
 - (i) Total quarterly CO₂ emissions from the combustion of heating fuel, with CO₂ emissions calculated as the product of the quantity of fuel and the applicable CO₂ emission factor in 310 CMR 7.71(5)(b)4.c.v.(ii)-3; and
 - (ii) Any inputs used to calculate CO₂ emissions including, for each fuel, as specified under 310 CMR 7.71(5)(b)2.:
 - 1. Whether the fuel is, is similar to, or can be blended with, natural gas, liquid distillate fuel, or propane.
 - 2. The amount of heating fuel in units specified by the Department.
 - 3. The CO₂ emissions factor, as specified in *Table C-1 to Subpart C of Part 98-Default CO₂ Emission Factors and High Heat Values for Various Types of Fuel* (Table C-1) in 40 CFR Part 98.
 - 4. If the fuel does not have a specified CO₂ emission factor in 40 CFR Part 98, then the CO₂ emission factor shall be the emissions factor specified in 40 CFR Part 98 that the fuel is most similar to, can be blended with, or can substitute for.
- vi. Quantity of metric tons of CO₂ emissions under 310 CMR 7.71(5)(b)4.c.v. whose calculation used a conservative missing data parameter, and an explanation of the specific inputs that used a conservative missing data parameter;
- vii. The amount of heating fuel that is not a fossil fuel, if known, and any additional information about that portion of the fuel that the Department may request or that the heating fuel supplier wishes to provide. Such information may include, but is not limited to, the amount of the CO₂ emissions calculated pursuant to 310 CMR 7.71(5)(b)4.c.v. that are attributable to each such fuel and information about how the fuel was produced. The Department may request any such information that is retained by the heating fuel supplier or communicated to or by the heating fuel supplier to any other party, but the heating fuel supplier is not required to implement any new data collection or testing procedures to comply with 310 CMR 7.71(5)(b)4.c.vii; and
- viii. Certification statement as required in 310 CMR 7.71(5)(a)3.e.

d. Signature and Certification. Each CO₂ emissions report shall be signed, dated and certified by the designated representative (or their designee) of the heating fuel supplier.

(c) Fuel Shipment Data Reporting Requirements, Content, and Mechanism for Heating Fuel Storage Facilities.

1. General. Storage facility operators shall submit fuel shipment data reports to the Department and shall follow the procedures specified in 310 CMR 7.71(5)(c) when submitting a fuel shipment data report for a month.

a. Storage facility operators shall report to the Department all of their disbursements to Massachusetts in the month, including all disbursements for which the destination jurisdiction or a destination address listed on the shipping document at the time of disbursement was Massachusetts or was located in Massachusetts, and was not a filling station.

b. Storage facility operators located in Massachusetts shall keep accurate records of all disbursements and associated shipping documents and shall report, in addition to the disbursements identified in 310 CMR 7.71(5)(c)1.a., any disbursements for which the destination address is not known by the heating fuel supplier.

c. Storage facility operators may submit fuel shipment data or a fuel shipment data report not otherwise required to be submitted under 310 CMR 7.71(5)(c)1.a. and b. for any reason, including to document fuel shipments that were not delivered to Massachusetts.

d. Data shall be submitted as listed on the bill of lading or other shipping document that accompanies the fuel shipment.

2. Schedule. A storage facility operator shall submit a report for each month in which it has one or more reportable disbursements under 310 CMR 7.71(5)(c)1.a. or b., but it is not required to submit such a report for a month with no such reportable disbursements. The fuel shipment data report shall be submitted by the last day of the month following the month covered by the report (for example, the report covering March shall be submitted by the last day of April).

3. Content of Monthly Fuel Shipment Data Report. Each fuel shipment data report shall include, but is not limited to, the information specified in 310 CMR 7.71(5)(c)3.a. through p. for each shipment in a format prescribed by the Department. In the fuel shipment data report, if any of the information is not specified in the bill of lading, shipping document, or other storage facility operator records, "N/A" shall be reported.

a. Name and identification number of the storage facility operator submitting the fuel shipment data report;

b. Month and year covered by the report;

c. Whether the report is a resubmittal;

d. Shipping document number, date of issuance, and, for a corrected document treated as the shipping document accompanying a disbursed shipment, date that the shipping document was corrected, if different;

e. Destination jurisdiction;

f. Origination address;

g. Name and identification number of the storage facility from which the fuel was disbursed;

h. Name and identification number of the carrier transporting the fuel;

- i. Name and identification number of the consignee and consignor (shipper) for the shipment;
 - j. Name and identification number of any other heating fuel supplier(s) listed on the shipping document;
 - k. Whether the shipment was dyed to denote its tax-exempt status when it was disbursed;
 - l. Biomass-derived content as a percent, if known;
 - m. Net fuel quantity in gallons;
 - n. Gross fuel quantity in gallons;
 - o. Destination address and, if applicable, identification number;
 - p. Identification of, and explanation for, any data elements for which a conservative missing data parameter was used; and
4. Signature and Certification. Each fuel shipment data report shall be signed, dated and certified by the designated representative (or their designee) of the storage facility operator, as applicable, as required in 310 CMR 7.71(5)(a)3.e.
5. Shipping Document Requirement. Heating fuel suppliers and storage facilities shall ensure that shipping documents accompany shipments of heating fuel in Massachusetts, consistent with the provisions of 49 CFR 373.101.
- (d) The Department may, on a case-by-case basis, as necessary to ensure and verify comprehensive reporting, require submittal of fuel shipment data reports covering any specified time period from any person that possesses shipping documents that document the shipment of heating fuels in Massachusetts, including but not limited to any heating fuel supplier or any company identified pursuant to 310 CMR 7.71(5)(c)3.h. through j. Information requested by the Department pursuant to 310 CMR 7.71(5)(d) shall be provided by any deadline specified in the Department's request notice, which shall not be less than thirty (30) days.
- (6) Requirements for Certification and Recordkeeping.
- (a) Entities subject to the requirement to report greenhouse gas emissions in accordance with 310 CMR 7.71(4) shall certify and verify the truth, accuracy, and completeness of their greenhouse gas emissions reports using a format specified by the Department. The information shall include, but not be limited to, the following:
- 1. Any information deemed necessary by the Department to identify the reporting facility.
 - 2. The following certification statement: "I certify that I have personally examined the greenhouse gas emissions report for this facility and am familiar with the information contained in that report and that, based on my inquiry of those individuals immediately responsible for obtaining the information, I believe that the information is true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including possible fines and imprisonment."
 - 3. The authorized signature and contact information of a responsible official of the entity subject to the requirement to report greenhouse gas emissions in accordance with 310 CMR 7.71(4).
- (b) Copies of documents and other information supplied to the Department to comply with 310 CMR 7.71(3)(d)-(e), (4) or (5) shall be retained at the facility, heating fuel supplier, or storage facility operator for five years from the date of submittal.

(c) All supporting documentation and calculations for submittals pursuant to 310 CMR 7.71(3)(d)-(e), (4) or (5) shall be retained at the facility, heating fuel supplier, or storage facility operator for five years from the date of submittal and made available to the Department upon request.

(d) Copies of all certificates of representation for the designated representative and all documents that demonstrate the accuracy of the information submitted in accordance with 310 CMR 7.71(5)(a)3.b. and d., provided that the certificates and documents shall be retained beyond such five-year period until such documents are superseded because of the submission of a new certificate of representation changing the designated representative.

(7) Enforcement. The requirements of 310 CMR 7.71 shall be enforced in accordance with applicable federal and Massachusetts law, including, but not limited to the issuance of an administrative order or civil administrative penalties pursuant to M.G.L. c. 21A, § 16, 310 CMR 5.00: *Administrative Penalty*, M.G.L. c. 111, §§ 2C, 142A through 142E, M.G.L. c. 21N, § 7(d), and 310 CMR 7.51(3).