WAC 173-442-210 Compliance report. (1) Each covered party must submit a compliance report:
   (a) In a format prescribed by ecology;
   (b) That includes verification complying with WAC 173-442-220; and
   (c) By the deadline in WAC 173-442-250.
(2) The covered party is solely responsible for ensuring that ecology receives its compliance report by the deadlines.
(3) The compliance report must contain the following information:
   (a) Record of ERUs generated.
      (i) The record of each ERU generated must include:
         (A) The source of each ERU(s).
         (B) The source of the emissions data or computational method used to generate each ERU.
         (C) The vintage year of each ERU.
      (ii) The record may cover a distinct ERU or a block of ERUs from an identical source.
   (b) Record of ERUs banked. The record of ERUs banked must include:
      (i) Vintage year of the ERU.
      (ii) Origin of the ERU.
   (c) Record of ERU transactions. The record of each ERU transaction must include:
      (i) The origin of any ERUs acquired.
      (ii) The destination of any ERUs transferred.
      (iii) The names and contact information of any entities who facilitated, brokered, or provided liaison services between the covered parties making the transfer.
      (iv) The vintage year of the ERUs.
   (d) Documentation that a third party verified the compliance report.
   (e) Signature of the chapter 173-441 WAC covered party's designated representative or alternate designated representative.
   (f) Statement attesting to the report's accuracy and validity.
(4) A covered party must retain records for ten years.
   (a) Covered parties must correct errors in their compliance report no later than forty-five days after discovery of an error.
   (b) Ecology requires corrections regardless of whether errors are identified by:
      (i) The third-party verifier;
      (ii) The covered party; or
      (iii) Ecology.
   (c) A covered party may request to have a submitted compliance report for the most recent compliance period reopened for corrective edits and resubmittal.
   (d) The covered party must provide justification to ecology for the report correction(s) and indicate the specific corrections they will make to the report.
   (e) Each submitted request is subject to ecology review and approval. Permissions to correct a report does not preclude enforcement based on misreporting.
(6) Ecology denial of compliance report.
   (a) Ecology will determine if the compliance report contains errors that impact the verification status of the compliance report.
   (b) Ecology may deny a compliance report regardless of verification. Ecology may deny for these reasons:
(i) Failure to submit a complete compliance report by the deadline;
(ii) Failure to complete third-party verification if required; or
(iii) Other forms of noncompliance with this chapter.

(7) Requirements when covered GHG emissions fall below the compliance threshold.

(a) A covered party may discontinue submitting a compliance report for the purposes of this chapter under the following conditions:
   (i) After three consecutive years of reporting covered GHG emissions less than 50,000 MT CO\textsubscript{2}e/yr; and
   (ii) The covered party notified ecology of its intent to discontinue the report by the compliance report deadline in WAC 173-442-250.
   (iii) Covered parties must continue to submit annual GHG reports required by chapter 173-441 WAC.

(b) A covered party that shuts down or changes operations to eliminate covered GHG emissions is exempt from submitting future compliance reports under the following conditions:
   (i) The covered party must:
       (A) Submit a compliance report for the last year of operation;
       (B) Certify the closure of all GHG emitting processes and operations; and
       (C) Notify ecology of its intent to discontinue the compliance report by the compliance report deadline in WAC 173-442-250.
   (ii) Exemptions. This provision does not apply to:
       (A) Seasonal or temporary cessation of operations;
       (B) Municipal solid waste landfills;
       (C) Industrial waste landfills; or
       (D) Underground coal mines.
   (iii) The covered party must resume submitting a compliance report for any future calendar year when GHG-emitting processes or operations resume operation.

(c) A covered party must resume submitting a compliance report when total covered GHG emissions exceed 50,000 MT CO\textsubscript{2}e/year.

(8) Ecology actions.

(a) Ecology is not responsible for failure of electronically submitted reports.

(b) Ecology must deem a report submitted electronically to be validly signed when accompanied by a digital signature that meets the requirements designated by ecology.

[Statutory Authority: Chapters 70.94, 70.235 RCW. WSR 16-19-047 (Order 15-10), § 173-442-210, filed 9/15/16, effective 10/16/16.]