

**WAC 173-446-060 New or modified covered entities.** (1) Any party that becomes a covered entity under the criteria set forth in any subsequent subsection of this section is required to transfer its first allowances to its compliance account by November 1st of the year following the year in which its covered emissions first equaled or exceeded 25,000 metric tons CO<sub>2</sub>e per year.

(2) Unless otherwise provided under WAC 173-446-030, any facility, supplier, or first jurisdictional deliverer beginning operation or modified after January 1, 2023, becomes a covered entity in the calendar year in which its emissions reach the thresholds listed in WAC 173-446-030, or upon formal notice from ecology that the facility, supplier, or first jurisdictional deliverer is expected to exceed those thresholds, whichever happens first.

(3) Any waste to energy facility that is used by a county or city solid waste management program and is newly constructed or modified after January 1, 2027, becomes a covered entity in the calendar year in which its emissions reach the thresholds listed in WAC 173-446-030, or upon formal notice from ecology that the facility is expected to exceed those thresholds, whichever happens first.

(4) Any railroad company, as that term is defined in RCW 81.04.010, that is newly constructed after January 1, 2031, becomes a covered entity in the calendar year in which its emissions reach 25,000 metric tons of CO<sub>2</sub>e per year, or upon formal notice from ecology that the company is expected to exceed those thresholds, whichever happens first.

(5) Any facility, supplier, or first jurisdictional deliverer of the types described in WAC 173-446-030(1) that were in operation between 2015 and 2019 but was not required to report emissions for 2015 through 2019, or whose covered emissions in those years were below 25,000 metric tons of CO<sub>2</sub>e per year, becomes a covered entity in the calendar year following the year in which its covered emissions first equaled or exceeded 25,000 metric tons of CO<sub>2</sub>e per year as reported under chapter 173-441 WAC, or upon formal notice from ecology that the facility, supplier, or first jurisdictional deliverer's covered emissions are expected to exceed 25,000 metric tons of CO<sub>2</sub>e per year for the first year the entity is required to report emissions, whichever happens first.

[Statutory Authority: RCW 70A.65.220. WSR 22-20-056 (Order 21-06), § 173-446-060, filed 9/29/22, effective 10/30/22.]