



Chapter 44 Maryland Heating Fuel Provider Reporting Program

July 2025

Purpose

The purpose of this action is to create new Regulations .01 - .06 under new COMAR Chapter 44 titled Maryland Heating Fuel Provider Reporting Program. This Chapter establishes reporting requirements for heating fuel providers of the amount of heating fuel delivered for final sale or consumption in Maryland.

This reporting program, which is for data collection only, is a critical component of the Maryland Department of the Environment's ongoing efforts to quantify and reduce greenhouse gas (GHG) emissions as required by the Climate Solutions Now Act of 2022. It will also serve to improve and refine data used to support the Department's triennial Statewide GHG Emissions Inventory.

Background

In 2022, the Maryland General Assembly passed the Climate Solutions Now Act (CSNA) that modified Maryland's GHG emissions reduction goals in response to the latest science indicating that more stringent goals are necessary to combat climate change. The CSNA set new goals to reduce statewide GHG emissions by 60% below 2006 levels by 2031 and achieve net-zero emissions by 2045.

On June 4, 2024, Governor Wes Moore signed an Executive Order (EO) 01.01.2024.19 – "Leadership by State Government: Implementing Maryland's Climate Pollution Reduction Plan." The EO mandates that the Department propose a clean heat standard regulation to expand Maryland's Renewable Portfolio Standard to the thermal energy system, mobilizing investment in clean heat solutions for homes and businesses.

This Chapter establishes the reporting framework to deliver on the EO mandates. Per the EO, the Department is considering a future clean heat standard regulation that could include early action credits based on data submitted under this Chapter. Reporting inaccuracies may have regulatory impacts in the future.

Built on approaches taken by the U.S. Energy Information Administration (EIA), this reporting framework will also improve and refine data used to support the Department's triennial Statewide GHG Emissions Inventory. The inventory is required by Environment Article §2-1203.



Chapter 44 Maryland Heating Fuel Provider Reporting Program

Sources Affected and Location

These regulations apply to approximately 175 heating fuel providers across Maryland. Heating fuel providers include companies that deliver natural gas, fuel oil, propane, kerosene, and coal in Maryland.

The estimated number of sources is based on accounting by the Public Service Commission for natural gas utilities, the Department's Oil Control Program permitting data for heating oil providers, and an extrapolation based on EIA data for propane providers.

Requirement

The purpose of this Chapter is to establish reporting requirements for heating fuel providers of the amount of heating fuel delivered for final sale or consumption in Maryland.

Reporting requirements: Those subject to the provisions of this Chapter must report data to the Department. Data must be reported quarterly.

See the table below for reporting deadlines:

Reporting period	Due date
Jan - March (Q1)	June 1
April - June (Q2)	Sept 1
July - Sept (Q3)	Dec 1
Oct - Dec (Q4)	March 1

Quarterly reporting detail requirements are as follows:

- The following is required in the report, separated by county in Maryland:
 - The total volumes of heating fuels delivered, categorized by heating fuel type.
(Heating fuel types are specified in the regulations)



Chapter 44 Maryland Heating Fuel Provider Reporting Program

- The sector that receives the heating fuel: commercial, electric power, industrial, residential, or other energy-consuming. (Sector types are defined in the regulations and specified in .05 Fuel Delivery Reports.)
- Motor gasoline, diesel fuel for vehicles, wood, and solid waste are not considered heating fuels for the purpose of this Chapter.
- For any missing data, the heating fuel provider must provide an estimate of the heating fuel delivered that is at least as large as the amount actually delivered.
- If a heating fuel provider does not report, the Department may estimate the amount of fuel for the provider based on information that the Department deems relevant for estimating the amount of that heating fuel that was delivered.

Recordkeeping requirements: A person subject to the Chapter must retain all records required under this Chapter for at least five years.

Privileged or Confidential Data: The Maryland Department of the Environment (“MDE”) is a public agency and subject to the Maryland Public Information Act set forth at Annotated Code of Maryland, General Provisions Article, Title 4. Information supplied to MDE pursuant to this Regulation may be shared publicly, unless protected from public disclosure by Annotated Code of Maryland, General Provisions Article, Title 4, Subtitle 3, such as material determined to be privileged or confidential.

Projected Emission Reductions

There are no projected emissions reductions resulting from this reporting rule; however, this rule will help the Department track and estimate GHG emissions and criteria pollutants in Maryland and consider opportunities to reduce emissions.

Economic Impact on Affected Sources, the Department, other State Agencies, Local Government, other Industries or Trade Groups, the Public

Under this Chapter, there is a minimal economic impact upon heating fuel providers (affected source). Heating fuel providers routinely report non-tax-exempt fuel sales to the Comptroller, the federal government, and potentially other entities. This rule requires similar data to be reported to the Department but ensures that all heating fuels delivered for final sale or consumption in Maryland are included. The requirement to report fuel deliveries at the county level may be a new requirement for some fuel providers.



Chapter 44 Maryland Heating Fuel Provider Reporting Program

Overall, the new regulations affecting heating fuel providers have a minimal economic impact on the Department. The Department will need to process reports required by this Chapter. The Department intends to use data collected for input into the existing statewide GHG emissions inventory.

There will be no anticipated impact on local government, other state agencies, other industries, trade groups, or the public.

Economic Impact on Small Businesses

The proposed action has minimal economic impact on small businesses that are heating fuel providers and no economic impact on other small businesses.

Is there an Equivalent Federal Standard to this Proposed Regulatory Action?

Some heating fuel providers are required to report to the U.S. EIA data similar to the data required under this reporting rule.

Submission to EPA as a Revision to Maryland's State Implementation Plan (SIP)

This action will not be submitted to the U.S. Environmental Protection Agency (EPA) as part of Maryland's State Implementation Plan (SIP).

Documents to be Incorporated by Reference

- (1) ASTM International, ASTM Specification D396 (May 06, 2024).
- (2) ASTM International, ASTM Specification D3699 (May 12, 2025).
- (3) ASTM International, ASTM Specification D975 (Aug 22, 2024).
- (4) ASTM International, ASTM Specification D1835 (Jul 27, 2022).
- (5) ASTM International, ASTM Specification D4814 (May 15, 2025).
- (6) Federal Specification VV-F-815C.

Title 26 Department of the Environment

Subtitle 11 AIR QUALITY

Chapter 44 Maryland Heating Fuel Provider Reporting Program

Authority: Environmental Article, §§1-404(b), 2-101(b), 2-103(b)(1), 2-301(a)(1), §2-1203, 2-1204.2, Annotated Code of Maryland

ALL NEW

.01 Purpose.

The purpose of this chapter is to establish reporting requirements for heating fuel providers of the amount of heating fuel delivered for final sale or consumption in Maryland.

.02 Applicability

This chapter applies to heating fuel providers delivering heating fuel in Maryland.

.03 Definitions.

A. In this chapter, the following terms have the meanings indicated.

B. Terms Defined.

- (1) "Biofuel" means a liquid fuel and blending components produced from biomass feedstocks.*
- (2) "Biomethane" means a mixture of methane and other gases produced by decomposing matter in an oxygen-free environment with the assistance of microbes.*
- (3) Commercial sector.*
 - (a) "Commercial sector" means the part of the State's economy that consists of service-providing facilities and equipment.*
 - (b) "Commercial sector" includes:*
 - (i) businesses;*
 - (ii) federal, state, and local government facilities;*
 - (iii) institutional living quarters;*
 - (iv) private and public organizations; and*
 - (iv) sewage treatment facilities.*
- (4) "Coal" means a combustible rock that includes carbonaceous material and is formed from plant remains that have been compacted, hardened, chemically altered, and metamorphosed by heat and pressure over geologic time.*
- (5) "Conservative missing data parameter" means data that are:*
 - (a) Substituted for missing data; and*
 - (b) Known to result in an amount of reported cubic feet, gallons, or tons for a delivery of a heating fuel under Regulation .05 of this chapter at least as large as the actual amount of the delivery.*
- (6) "Deliver" means, regarding a heating fuel, to physically transfer or instruct or otherwise cause to be physically transferred.*
- (7) "Department" means the Maryland Department of the Environment.*
- (8) "Diesel fuel" means a fuel composed of distillates obtained in petroleum refining operations or blends of such distillates with residual oil used in motor vehicles.*
- (9) Electric power sector.*
 - (a) "Electric power sector" means the part of the State's economy whose primary business is to sell electricity, or electricity and heat, to the public.*
 - (b) "Electric power sector" includes:*
 - (i) electric generating stations; and*
 - (ii) combined heat and power (CHP) plants.*
- (10) "Gallon" means a unit of volume (U.S. gallon) equaling 231 cubic inches.*
- (11) Heating fuel.*
 - (a) "Heating fuel" means any material substance, whether solid, liquid, or gaseous, that can be used to supply heat.*
 - (b) "Heating fuel" includes:*
 - (i) biofuel;*
 - (ii) biomethane;*
 - (iii) coal;*
 - (iv) hydrogen;*
 - (v) kerosene;*

- (vi) *natural gas;*
- (vii) *No. 1 fuel oil;*
- (viii) *No. 2 fuel oil;*
- (ix) *No. 4 fuel oil;*
- (x) *No. 5 fuel oil;*
- (xi) *No. 6 fuel oil;*
- (xii) *other fuel oil; and*
- (xiii) *propane.*
- (c) *"Heating fuel" excludes:*
 - (i) *diesel fuel;*
 - (ii) *motor gasoline;*
 - (iii) *wood and wood-derived fuels; and*
 - (iv) *solid waste.*
- (12) *"Heating fuel provider" means a person that delivers heating fuel for final sale or consumption in Maryland.*
- (13) *"Hydrogen fuel" means the use of hydrogen as a fuel source.*
- (14) *Industrial sector.*
 - (a) *"Industrial sector" means the part of the State's economy that consists of all facilities and equipment used for producing, processing, or assembling goods.*
 - (b) *"Industrial sector" includes the following types of activity:*
 - (i) *agriculture;*
 - (ii) *construction;*
 - (iv) *forestry;*
 - (vi) *manufacturing;*
 - (vii) *mining; and*
 - (viii) *oil and gas extraction.*
- (15) *"Kerosene" means a light petroleum distillate that has a maximum distillation temperature of 400 degrees Fahrenheit at the 10-percent recovery point, a final boiling point of 572 degrees Fahrenheit, and a minimum flash point of 100 degrees Fahrenheit and includes No. 1-K and No. 2-K, as defined in ASTM D3699-25, and range or stove oil.*
- (16) *"Motor gasoline" means a complex mixture of relatively volatile hydrocarbons with or without small quantities of additives, blended to form a fuel suitable for use in spark-ignition engines and, as defined in ASTM D 4814-25 or Federal Specification VV-G-1690C, is characterized as having a boiling range of 122 to 158 degrees Fahrenheit at the 10 percent recovery point to 365 to 374 degrees Fahrenheit at the 90 percent recovery point.*
- (17) *"Natural gas" means a gaseous mixture of hydrocarbon compounds with methane as the primary compound and sufficient energy content and a small enough share of impurities for transport through commercial gas pipelines and sale to end-users.*
- (18) *"No. 1 fuel oil" means a light distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 550 degrees Fahrenheit at the 90-percent recovery point and meets the specifications in ASTM D396-24.*
- (19) *"No. 2 fuel oil" means a distillate fuel oil that has distillation temperatures of 400 degrees Fahrenheit at the 10-percent recovery point and 640 degrees Fahrenheit at the 90-percent recovery point and meets the specifications in ASTM D396-24.*
- (20) *"No. 4 fuel oil" means fuel oil made by blending distillate fuel oil and residual fuel oil stocks and meeting the specifications in ASTM D396-24 or Federal Specification VV-F-815C.*
- (21) *"No. 5 fuel oil" means heavier oils that remain after the distillate fuel oils and lighter hydrocarbons are distilled away in refinery operations and that meet the specifications in ASTM D396-24, ASTM D975-24a, and Federal Specification VV-F-815C.*
- (22) *"No. 6 fuel oil" means the heaviest oils that remain after the distillate fuel oils and lighter hydrocarbons are distilled away in refinery operations and that meet the specifications in ASTM D396-24, ASTM D975-24a, and Federal Specification VV-F-815C.*
- (23) *"Other fuel oil" means a blend of fuel oils.*
- (24) *"Other energy-consuming sectors" means any consumption of heating fuel that is not associated with the commercial sector, electric power sector, industrial sector, or residential sector.*
- (25) *"Person" means any individual, corporation, partnership, association, joint-stock company, business trust, unincorporated organization, firm, company, limited liability company, government agency, or any other legal entity or form of organization.*
- (26) *"Propane" means a straight-chain, paraffinic hydrocarbon, C₃H₈, extracted from natural gas or refinery gas streams, which is gaseous at standard temperature and pressure, boils at a temperature of -44 degrees Fahrenheit, and meets the specifications in ASTM D1835-22 and includes HD-5 and HD-10.*
- (27) *"Residential sector" means the part of the State's economy that consists of living quarters for private households.*
- (28) *"Ton" means a unit of weight equaling 2,000 pounds.*
- (29) *Wood and wood-derived fuels.*
 - (a) *"Wood and wood-derived fuels" means wood and products derived from wood that are used as a fuel.*

- (b) “Wood and wood-derived fuels” include:
- (i) round wood (cord wood);
 - (ii) limb wood;
 - (iii) wood chips;
 - (iv) bark;
 - (v) sawdust;
 - (vi) forest residues;
 - (vii) charcoal;
 - (viii) paper pellets;
 - (ix) railroad ties;
 - (x) utility poles;
 - (xi) black liquor;
 - (xii) red liquor;
 - (xiii) sludge wood;
 - (xiv) spent sulfite liquor;
 - (xv) densified biomass (which includes wood pellets); and
 - (xvi) other wood-based solids and liquids.

.04 Incorporation by Reference.

A. In this chapter, the following documents are incorporated by reference.

B. Documents Incorporated.

- (1) ASTM International, ASTM Designation D396-24, “Standard Specification for Fuel Oils”
- (2) ASTM International, ASTM Designation D3699-25, “Standard Specification for Kerosene”
- (3) ASTM International, ASTM Designation D975-24a, “Standard Specification for Diesel Fuel”
- (4) ASTM International, ASTM Designation D1835-22, “Standard Specification for Liquefied Petroleum (LP) Gases”
- (5) ASTM International, ASTM Designation D4814-25, “Standard Specification for Automotive Spark-Ignition Engine Fuel”
- (6) Federal Specification VV-F-815C, “Federal Specification: Fuel Oil, Burner”

.05 Fuel Delivery Reports.

A. Beginning June 1, 2026 and quarterly thereafter, a heating fuel provider shall submit to the Department a fuel delivery report of any heating fuel that the provider delivered for final sale or consumption in Maryland during the previous quarter.

(1) The quarterly fuel delivery report required under §A of this regulation shall contain:

- (a) The provider’s name;
- (b) The quarter covered by the report; and
- (c) The following information delineated by month:
 - (i) Separately for each county in Maryland, the total amount of cubic feet, gallons, or tons of each heating fuel delivered by type, as specified in Table 1 of §C of this regulation;
 - (ii) Separately for each county in Maryland, list the sector(s) (i.e., commercial, electric power, industrial, residential, or other energy-consuming sectors) receiving the heating fuel as specified under §A(1)(c)(i) of this regulation; and
 - (iii) Separately for each county in Maryland, if the total amount or the amount for any delivery of a heating fuel is not specified in the provider’s records, invoices, or other documentation, a conservative missing data parameter for the total amount for that product.

(2) The quarterly fuel delivery report shall include an attestation that the report contains the required information, which is true and correct to the best available knowledge.

(3) The quarterly report to be submitted pursuant to §A of this regulation shall be submitted to the Department:

- (a) In an electronic format specified by the Department; and
- (b) No later than the first day of the third month after the quarter covered by the report, as follows:
 - (i) June 1 for the reporting period January through March;
 - (ii) September 1 for the reporting period April through June;
 - (iii) December 1 for the reporting period July through September; and
 - (iv) March 1 for the reporting period October through December.

B. Missing data.

(1) If a conservative missing data parameter is submitted pursuant to §A(1)(c)(iii) of this regulation, the heating fuel provider shall also submit documentation in the required report providing identification of, and explanation for, the data elements selected and utilized to develop the conservative missing data parameter.

(2) If a heating fuel provider fails to submit a complete fuel delivery report in accordance with §A(1) of this regulation, the Department may assign, for each heating fuel specified in Table 1 of §C of this regulation, an estimated amount of cubic feet, gallons, or tons at least as large as the amount actually delivered based on information that the Department deems relevant.

C. Heating fuels.

Table 1. Heating fuels.

<i>Biofuel</i>
<i>Biomethane</i>
<i>Coal</i>
<i>Hydrogen Fuel</i>
<i>Kerosene</i>
<i>Natural Gas</i>
<i>No. 1 Fuel Oil</i>
<i>No. 2 Fuel Oil</i>
<i>No. 4 Fuel Oil</i>
<i>No. 5 Fuel Oil</i>
<i>No. 6 Fuel Oil</i>
<i>Other Fuel Oil</i>
<i>Propane</i>
<i>Other (specify)</i>

.06 Recordkeeping Requirements.

A. Recordkeeping requirements.

(1) A person subject to this chapter shall maintain the following records for at least five years:

- (a) Copies of the quarterly reports submitted to the Department pursuant to Regulation .05 of this chapter;*
- (b) All material received, reviewed, generated, or used to complete the report; and*
- (c) Any additional information requested by the Department.*

B. A person shall provide, by request of the Department, the records required under this regulation.