



441 G St. N.W.
Washington, DC 20548

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March 11, 2026

The Honorable Shelley Moore Capito
Chairman
The Honorable Sheldon Whitehouse
Ranking Member
Committee on Environment and Public Works
United States Senate

The Honorable Brett Guthrie
Chairman
The Honorable Frank Pallone, Jr.
Ranking Member
Committee on Energy and Commerce
House of Representatives

Subject: *Environmental Protection Agency: National Emission Standards for Hazardous Air Pollutants: Coal- and Oil-Fired Electric Utility Steam Generating Units: Final Repeal*

Pursuant to section 801(a)(2)(A) of title 5, United States Code, this is our report on a major rule promulgated by the Environmental Protection Agency (EPA) entitled “National Emission Standards for Hazardous Air Pollutants: Coal- and Oil-Fired Electric Utility Steam Generating Units: Final Repeal” (RIN: 2060-AW68). We received the rule on February 23, 2026. It was published in the *Federal Register* on February 24, 2026. 91 Fed. Reg. 9088. The effective date of the rule is April 27, 2026.

According to EPA, this rule finalizes the repeal of specific amendments to the National Emission Standards for Hazardous Air Pollutants for Coal- and Oil-Fired Electric Utility Steam Generating Units (EGUs), commonly referred to as the Mercury and Air Toxics Standards, that were promulgated on May 7, 2024. Specifically, EPA stated that it is repealing the revised filterable particulate matter (fPM) emission standard, which serves as a surrogate for non-mercury hazardous air pollutant metals for existing coal-fired EGUs; the revised fPM emission standard compliance demonstration requirements; and the revised mercury emission standard for lignite-fired EGUs. EPA also stated that the rule makes technical, non-substantive clarifications to electronic reporting requirements.

Enclosed is our assessment of EPA’s compliance with the procedural steps required by section 801(a)(1)(B)(i) through (iv) of title 5 with respect to the rule. If you have any questions about this report or wish to contact GAO officials responsible for the evaluation work relating to

the subject matter of the rule, please contact me (202) 512-8156.

A handwritten signature in black ink that reads "Shirley A. Jones". The signature is written in a cursive style with a large, looping initial 'S'.

Shirley A. Jones
Managing Associate General Counsel

Enclosure

REPORT UNDER 5 U.S.C. § 801(a)(2)(A) ON A MAJOR RULE
ISSUED BY THE
ENVIRONMENTAL PROTECTION AGENCY
ENTITLED
“NATIONAL EMISSION STANDARDS FOR HAZARDOUS AIR POLLUTANTS:
COAL- AND OIL-FIRED ELECTRIC UTILITY STEAM GENERATING UNITS: FINAL REPEAL”
(RIN: 2060-AW68)

(i) Cost-benefit analysis

The Environmental Protection Agency (EPA) prepared a Regulatory Impact Analysis (RIA) for this final rule. EPA estimated that the rule will result in present value cost savings of \$670 million at a 3 percent discount rate and \$490 million at a 7 percent discount rate over the 2028 to 2037 timeframe, with total annualized cost savings of \$78 and \$69 million per year, respectively. 91 Fed. Reg. 9088, 9090 (Feb. 24, 2026).

(ii) Agency actions relevant to the Regulatory Flexibility Act (RFA), 5 U.S.C. §§ 603–605, 607, and 609

EPA certified that this rule will not have a significant economic impact on a substantial number of small entities. 91 Fed. Reg. at 9113.

(iii) Agency actions relevant to sections 202–205 of the Unfunded Mandates Reform Act of 1995, 2 U.S.C. §§ 1532–1535

EPA determined that this rule does not contain an unfunded mandate of \$100 million or more and does not significantly or uniquely affect small governments. 91 Fed. Reg. at 9113.

(iv) Other relevant information or requirements under acts and executive orders

Administrative Procedure Act, 5 U.S.C. §§ 551 *et seq.*

On June 17, 2025, EPA published a proposed rule. 90 Fed. Reg. 25535. EPA summarized and responded to comments in the rule. See 91 Fed. Reg. 9094–9111. EPA included additional summaries and responses to comments in a document entitled *National Emission Standards for Hazardous Air Pollutants: Coal- and Oil-Fired Electric Utility Steam Generating Units, Repeal of Amendments, Summary of Public Comments and Responses on Proposed Rule*, that is available in the docket for this rulemaking. *Id.* at 9094.

Paperwork Reduction Act (PRA), 44 U.S.C. §§ 3501–3520

EPA determined this rule contains information collections activities and submitted them to the Office of Management and Budget (OMB) for review. 90 Fed. Reg. 9112. EPA also stated that OMB has previously approved the information collection activities contained in the existing regulations. *Id.*

Statutory authorization for the rule

EPA promulgated this rule pursuant to section 7412 of title 42, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

EPA stated that this rule is a significant action under section 3(f)(1) of the Order and was submitted to OMB for review. 91 Fed. Reg. 9111.

Executive Order No. 13132 (Federalism)

EPA determined that this rule does not have federalism implications. 91 Fed. Reg. 9113.