



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

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May 4, 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: Renewable Fuel Standard (RFS) Program: Standards for 2026 and 2027, Partial Waiver of 2025 Cellulosic Biofuel Volume Requirement, and Other Changes*

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 “Renewable Fuel Standard (RFS) Program: Standards for 2026 and 2027, Partial Waiver of 2025 Cellulosic Biofuel Volume Requirement, and Other Changes” (RIN: 2060-AW23). We received the rule on March 31, 2026. It was published in the *Federal Register* on April 1, 2026. 91 Fed. Reg. 16388. The effective date of the rule is June 15, 2026, except for amendatory instruction 47, which has a stated effective date of April 28, 2026, and amendatory instruction 17, which is effective on January 1, 2027.

This rule establishes the applicable volumes and percentage standards for 2026 and 2027 for cellulosic biofuel, biomass-based diesel, advanced biofuel, and total renewable fuel. 91 Fed. Reg. at 16388. EPA stated that it is also partially waiving the 2025 cellulosic biofuel volume requirement and revising the associated percentage standard due to a shortfall in cellulosic biofuel production. *Id.* Finally, EPA stated that it is promulgating several regulatory changes to the RFS program, including removing renewable electricity as a qualifying renewable fuel under the program and making minor revisions to the biogas provisions of the program. *Id.*

The Congressional Review Act (CRA) requires a 60-day delay in the effective date of a major rule from the date of publication in the *Federal Register* or receipt of the rule by Congress, whichever is later. 5 U.S.C. § 801(a)(3)(A). The rule was published in the *Federal Register* on April 1, 2026. 91 Fed. Reg. 16388. The House of Representatives received the rule on March 31, 2026. 172 Cong. Rec. H2827, H2827 (daily ed. Apr. 9, 2026). The Senate received the rule on April 2, 2026. 172 Cong. Rec. S2089, S2124 (daily ed. Apr. 29, 2026). Amendatory

instruction 47 has a stated effective date of April 28, 2026. Therefore, the stated effective date of amendatory instruction 47 is less than 60 days from publication in the *Federal Register*.

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, stylized 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  
“RENEWABLE FUEL STANDARD (RFS) PROGRAM: STANDARDS FOR 2026 AND 2027,  
PARTIAL WAIVER OF 2025 CELLULOSIC BIOFUEL VOLUME REQUIREMENT,  
AND OTHER CHANGES”  
(RIN: 2060-AW23)

(i) Cost-benefit analysis

The Environmental Protection Agency (EPA) prepared an analysis of the costs and benefits of this rule. 91 Fed. Reg. 16388, 16398–16435 (Apr. 1, 2026). EPA stated in the rule that it analyzed a variety of factors in determining the appropriate volume requirements, including employment, rural economic development, energy security, climate change, costs, and environmental impacts, among others. *Id.* at 16418–16435.

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

EPA stated that the EPA Administrator certified that this action will not have a significant economic impact on a substantial number of small entities under the Act. 91 Fed. Reg. at 16470.

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

According to EPA, this rule contains a federal mandate under the Act that may result in expenditures of \$100 million (adjusted annually for inflation) or more (in 1995 dollars) for the private sector in any one year. 91 Fed. Reg. at 16471. EPA discussed costs associated with the rule. *See id.* at 16398–16435. EPA stated that the rule does not contain an unfunded mandate of \$100 million (adjusted annually for inflation) or more (in 1995 dollars) as described in the Act, for state, local, or tribal governments and does not significantly or uniquely affect small governments. *Id.* at 16471.

(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. 25784. On September 18, 2025, EPA published a supplemental proposed rule. 90 Fed. Reg. 45007. EPA stated that it received comments from various parties on both the proposed and supplemental proposed rules. 91 Fed. Reg. at 16389–16390.

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

EPA determined that this rule contains information collections under the Act. 91 Fed. Reg. at 16469. EPA stated that it submitted the information collections associated with the rule to the Office of Management and Budget (OMB) for review. *Id.*

Statutory authorization for the rule

EPA promulgated this rule pursuant to sections 7414, 7522–7524, 7542, 7545, 7601, and 7607 of title 42, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

EPA stated that this rule is significant under the Order and was submitted to OMB for review. 91 Fed. Reg. at 16469.

Executive Order No. 13132 (Federalism)

EPA determined that this rule does not have federalism implications. See 91 Fed. Reg. at 16471.