



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

B-338209

March 25, 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: Standards of Performance for New Stationary Sources and Emission Guidelines for Existing Sources: Large Municipal Waste Combustors Voluntary Remand Response and Five-Year Review*

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) titled “Standards of Performance for New Stationary Sources and Emission Guidelines for Existing Sources: Large Municipal Waste Combustors Voluntary Remand Response and Five-Year Review” (RIN: 2060-AO18). We received the rule on March 9, 2026. It was published in the *Federal Register* on March 10, 2026. 91 Fed. Reg. 11802. The effective date of the rule is May 11, 2026.

According to EPA, this rule revises new source performance standards and emission guidelines for large municipal waste combustors in response to the voluntary remand of a prior rule and completes the required five-year review under section 129(a)(5) of the Clean Air Act pursuant to a consent decree. EPA stated that the rule revises emission limits for certain pollutants and revises limits for nitrogen oxides and carbon monoxide for certain sources. EPA also stated that the rule removes certain startup, shutdown, and malfunction exemptions. EPA stated further that the rule streamlines regulatory language, revises recordkeeping and reporting requirements, establishes electronic notifications, reestablishes new and existing source applicability dates, eliminates title V requirements for certain air curtain incinerators, closes a prior proposed reconsideration action, and makes technical corrections. Lastly, EPA stated that the rule is expected to reduce regulated pollutants from existing sources by approximately 3,269 tons per year.

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  
TITLED  
“STANDARDS OF PERFORMANCE FOR NEW STATIONARY SOURCES  
AND EMISSION GUIDELINES FOR EXISTING SOURCES: LARGE MUNICIPAL WASTE  
COMBUSTORS VOLUNTARY REMAND RESPONSE AND FIVE-YEAR REVIEW”  
(RIN: 2060-AO18)

(i) Cost-benefit analysis

The Environmental Protection Agency (EPA) prepared an analysis of the costs and benefits of this rule. EPA estimates about \$90 million in capital costs and \$26 million in annualized costs for existing large municipal waste combustion units to meet the final standards, with economic impacts generally small relative to parent company revenues. 91 Fed. Reg. 11802, 11827–11828 (Mar. 10, 2026). EPA projects annual reductions of 3,269 tons per year of regulated pollutants including reductions in hazardous air pollutant metals and nitrogen oxide that may improve air quality and health outcomes in nearby communities. *Id.* at 11826, 11828. EPA stated that it expects minimal secondary air impacts and negligible nationwide energy effects because added control-related energy needs are small and largely met by on-site generation, and the agency does not anticipate industry-level disruptions or consumer-level effects. *Id.* at 11827.

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

The Secretary of EPA has certified that this rule will not have a significant economic impact on a substantial number of small entities. 91 Fed. Reg. at 11829.

(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 include an unfunded mandate of \$100 million or more and does not significantly or uniquely affect small governments. 90 Fed. Reg. at 11289.

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

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

On January 23, 2024, EPA issued a proposed rule. 89 Fed. Reg. 4243. EPA stated that it responded to comments in this rule. 91 Fed. Reg. at 11803–11826.

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

EPA determined that this rule contains information collection requirements under the Act. 91 Fed. Reg. at 11829.

Statutory authorization for the rule

EPA promulgated this rule pursuant to section 7429 of title 42, United States Code.

Executive Order No. 12866 (Regulatory Planning and Review)

EPA stated that this rule is a significant regulatory action as defined under section 3(f)(1) of the Order. 91 Fed. Reg. at 11828.

Executive Order No. 13132 (Federalism)

EPA determined that this rule has federalism implications. 90 Fed. Reg. at 11830.