§ 98.30 Definition of the source category.
(a) Stationary fuel combustion sources are devices that combust solid, liquid, or gaseous fuel, generally for the purposes of producing electricity, generating steam, or providing useful heat or energy for industrial, commercial, or institutional use, or reducing the volume of waste by removing combustible matter. Stationary fuel combustion sources include, but are not limited to, boilers, simple and combined-cycle combustion turbines, engines, incinerators, and process heaters.
(b) This source category does not include:
   (1) Portable equipment, as defined in § 98.6.
   (2) Emergency generators and emergency equipment, as defined in § 98.6.
   (3) Irrigation pumps at agricultural operations.
   (4) Flares, unless otherwise required by provisions of another subpart of this part to use methodologies in this subpart.
   (5) Electricity generating units that are subject to subpart D of this part.
(c) For a unit that combusts hazardous waste (as defined in § 261.3 of this chapter), reporting of GHG emissions is not required unless either of the following conditions apply:
   (1) Continuous emission monitors (CEMS) are used to quantify CO₂ mass emissions.
   (2) Any fuel listed in Table C–1 of this subpart is also combusted in the unit. In this case, report GHG emissions from combustion of all fuels listed in Table C–1 of this subpart.
(d) You are not required to report GHG emissions from pilot lights. A pilot light is a small auxiliary flame that ignites the burner of a combustion device when the control valve opens.

§ 98.31 Reporting threshold.
You must report GHG emissions under this subpart if your facility contains one or more stationary fuel combustion sources and the facility meets the applicability requirements of either §§ 98.2(a)(1), 98.2(a)(2), or 98.2(a)(3).

§ 98.32 GHGs to report.
You must report CO₂, CH₄, and N₂O mass emissions from each stationary fuel combustion unit, except as otherwise indicated in this subpart.

§ 98.33 Calculating GHG emissions.
You must calculate CO₂ emissions according to paragraph (a) of this section, and calculate CH₄ and N₂O emissions according to paragraph (c) of this section.

(a) CO₂ emissions from fuel combustion. Calculate CO₂ mass emissions by using one of the four calculation methodologies in paragraphs (a)(1) through (a)(4) of this section, subject to the applicable conditions, requirements, and restrictions set forth in paragraph (b) of this section. Alternatively, for units that meet the conditions of paragraph (a)(5) of this section, you may use CO₂ mass emissions calculation methods from part 75 of this chapter, as described in paragraph (a)(5) of this section. For units that combust both biomass and fossil fuels, you must calculate and report CO₂ emissions from the combustion of biomass separately using the methods in paragraph (e) of this section, except as otherwise provided in paragraphs (a)(5)(iv) and (e) of this section and in § 98.36(d).

1. Tier 1 Calculation Methodology. Calculate the annual CO₂ mass emissions for each type of fuel by using Equation C–1, C–1a, or C–1b of this section (as applicable).
   (i) Use Equation C–1 except when natural gas billing records are used to quantify fuel usage and gas consumption is expressed in units of therms or million Btu. In that case, use Equation C–1a or C–1b, as applicable.