



Low Carbon Fuel Standard Frequently Asked Questions

Reporting Requirements for School Buses

November 2021

Introduction

The California Air Resources Board's (CARB) Low Carbon Fuel Standard (LCFS) regulation, which appears at sections 95480 to 95503 of title 17, California Code of Regulations, is designed to reduce greenhouse gas emissions associated with the life cycle of transportation fuels used in California. CARB staff has prepared this document to address frequently asked questions (FAQ) on the topic of possible reporting requirements for school bus owners and fleet operators in California.

The reporting requirements are based on the date of school bus purchase, station owner through which fuel is dispensed for transportation use, and the fuel type used, such as propane or compressed natural gas (CNG) by school bus fleets. These requirements are primarily addressed in LCFS regulation sections 95482 and 95483. These answers may be based in part on case-specific factual circumstances and are offered here only as guidance that does not supplant the requirements of the LCFS Regulation. Unlike the regulation itself, this document does not have the force of law. It is not intended to and cannot establish new requirements beyond those that are already in the LCFS regulation, nor can it supplant, replace, or amend any of the legal requirements of the regulation. Conversely, any omission or truncation of regulatory requirements does not relieve entities of their legal obligation to fully comply with all requirements of the regulation.

I. Does the LCFS regulation affect school districts, school bus fleet operators, or fuel providers to school buses?

Potentially, depending on the following criteria:

- A. The year of the school bus purchase.
- B. The entity that owns the fuel dispensing equipment.
- C. The transportation fuel type used by the school bus.

II. What is the threshold for determining whether fuel dispensed to school buses may be subject to the LCFS regulation?

- A. Fuel dispensed to school buses that were purchased prior to January 1, 2020 is exempt from potentially applicable reporting requirements for all school buses that use otherwise deficit-generating fuels.¹ However, entities may choose to opt-in to the program to generate credits if low-carbon fuels are dispensed to the vehicles.
- B. School buses purchased on or after January 1, 2020 may be subject to the LCFS regulation, depending on the fuel the buses use (see below for more details).

III. Which fuels dispensed to school buses must be reported to the LCFS program?

Gaseous fossil fuels: The following are generally deficit generating fuels and are required to be reported by the owner of the fuel dispensing equipment:

- 1) Fossil compressed natural gas (“Fossil CNG”) or fossil liquified compressed natural gas (“Fossil L-CNG”), except when throughput at fueling station is less than 150,000 gasoline gallon equivalents (gge), and the reporting period is prior to Jan 1, 2024;
- 2) Fossil liquefied natural gas (“Fossil LNG”); or
- 3) Fossil propane

IV. Which fuels dispensed to school buses are optional for reporting and could generate credits?

- A. **Gaseous renewable fuels:** These are not required to be reported, but supply of those fuels, if reported, would be eligible to generate LCFS credits:
 - 1) Bio-CNG,
 - 2) Bio-LNG,
 - 3) Bio-L-CNG, or
 - 4) Renewable propane

¹ LCFS Regulation text: § 95482(d)(3), p. 25
https://www.arb.ca.gov/fuels/lcfs/fro_oal_approved_clean_unofficial_010919.pdf

B. **Electricity or hydrogen:** Electricity or hydrogen used in school buses is not required to be reported. However, eligible school districts or school bus fleet operators may voluntarily opt-in to generate credits as a fuel reporting entity pursuant to section 95483.1.²

V. **Who is responsible or eligible for reporting fuel dispensed to school buses in the LCFS program, and what steps should be taken to report?**

- A. **Gaseous fossil fuels:** The owner of the fuel dispensing equipment is required to report CNG, LNG, or propane dispensed to school buses.
- B. **Gaseous renewable fuels:** The producer or importer of the fuel is eligible to generate credits for bio-CNG, LNG, L-CNG or renewable propane, but may delegate reporting and credit generation responsibilities to another entity.
- C. **Electricity or Hydrogen:** The owner of the charging equipment or hydrogen dispensing equipment is eligible to report dispensed electricity or hydrogen and potentially generate credits.

Required and opt-in reporting entities should follow the instructions in the LCFS Reporting Tool User Guide to report fuel dispensed to school buses.³

Figures 1, 2, and 3 illustrate the reporting requirements for fuels used in school buses, by fuel type.

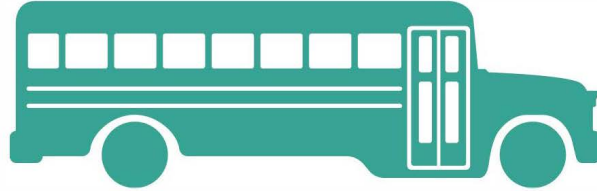
CONTACT

If you have questions regarding the above information, please visit the LCFS Contacts webpage: <https://www.arb.ca.gov/fuels/lcfs/contact.htm>.

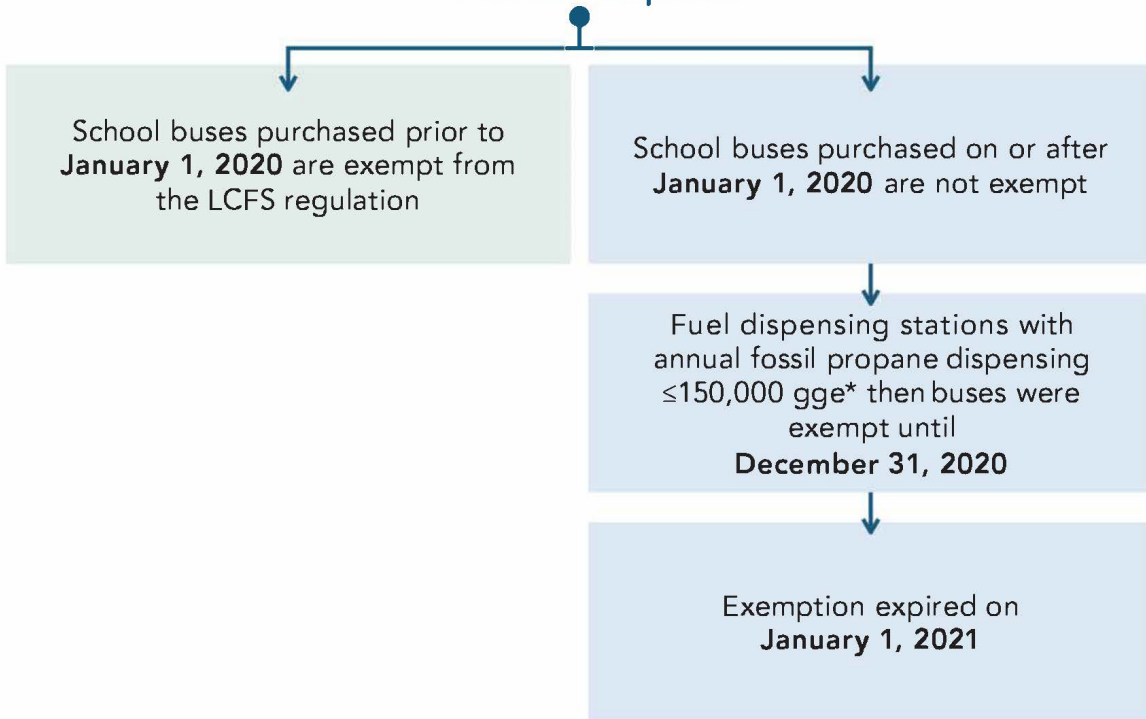
² LCFS Regulation text: § 95483.1, p. 40
https://www.arb.ca.gov/fuels/lcfs/fro_oal_approved_clean_unofficial_010919.pdf

³ User Guide Version 1.2, LCFS Reporting Tool (LRT) Credit Bank and Transfer System (CBTS).
https://ww2.arb.ca.gov/sites/default/files/classic/fuels/lcfs/reportingtool/userguide_lrt_cbts_v1.2_032618.pdf

Figure 1: LCFS School Bus Exemption, Fossil Propane

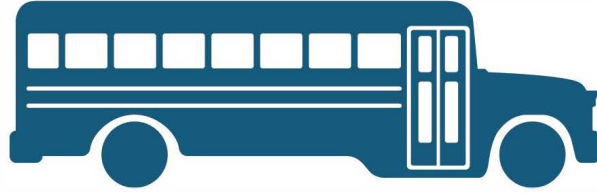


LCFS SCHOOL BUS EXEMPTION Fossil Propane



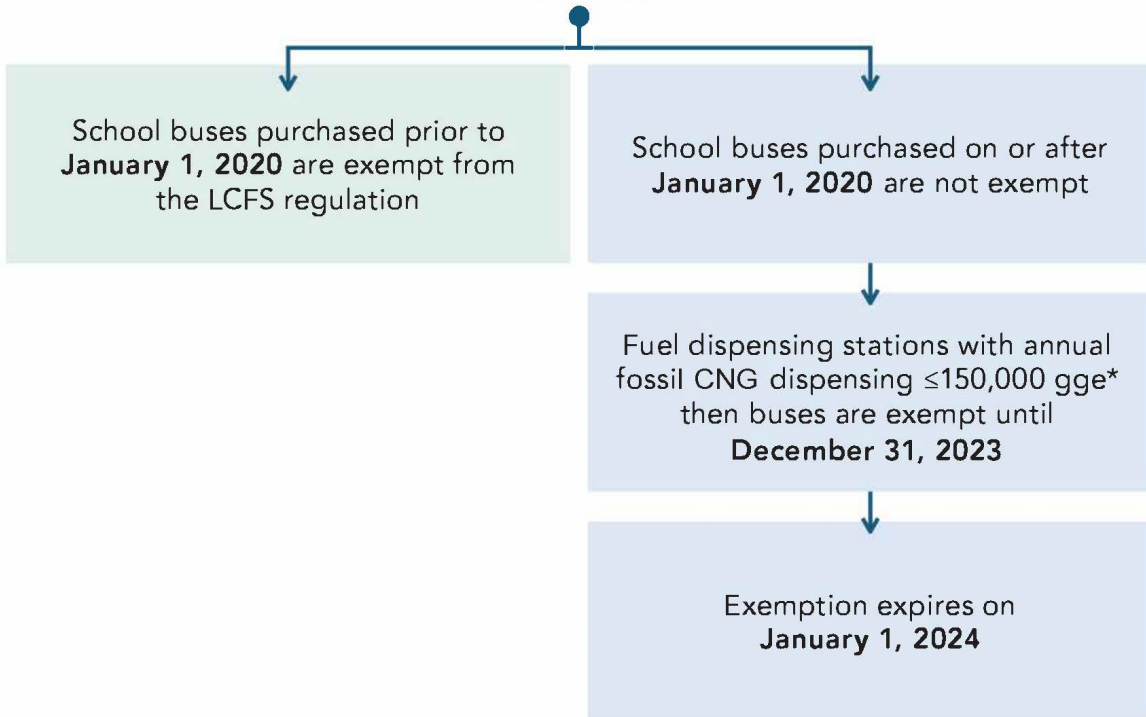
*Gasoline gallon equivalent

Figure 2: LCFS School Bus Exemption, Fossil CNG



LCFS SCHOOL BUS EXEMPTION

Fossil CNG



*Gasoline gallon equivalent

Figure 3: LCFS School Bus Fueling Credit Generation Eligibility and Reporting Exemption



LCFS SCHOOL BUS FUELING CREDIT GENERATION ELIGIBILITY & REPORTING EXEMPTION

Bio-CNG, Bio-LNG, Bio-L-CNG,
Renewable Propane, Electricity, or Hydrogen

