



November 26, 2024

TO: Legislative Council
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SUBJECT: Required Reporting on Greenhouse Gas Emissions Reports

Summary

Legislative Council Staff produces greenhouse gas emissions reports (GHG reports) that estimate the emissions impact of certain bills. Utilization of these reports has been low. The reports repeal following the 2025 session unless extended by legislation.

Background

Section 2-2-322.3, C.R.S., as created by House Bill 19-1188, requires Legislative Council Staff to produce greenhouse gas emissions reports (GHG reports) when requested by legislative leadership. Up to 20 reports may be requested each regular session, with up to five requests each from the majority and minority in each chamber. The report estimates a bill's direct impact on greenhouse gas emissions or sequestration. The requirement repeals following the 2025 legislative session. More information on the reports' content and procedures is available on the [legislature's website](#).

Reports Published

Uptake of these reports has been low. Over the five-year period, the General Assembly requested 9 reports of the 100 available. Of these nine bills, five were enacted. Table 1 shows the number of requests by year. These reports are also available on the [legislature's website](#).

Table 1
Requests for GHG Emissions Reports

Session Year	Number of Reports
2020	2
2021	4
2022	2
2023	1
2024	0



Types of Analysis

State law requires GHG reports to qualitatively assess how a bill causes a net change in emissions. LCS may include quantitative estimates when appropriate based on the availability of reliable data. Data availability and the kinds of analyses that are appropriate depend on the type of policy intervention. Broadly, the nine bills LCS evaluated can be sorted into three categories.

Creating or Updating Standards

Four bills required the adoption of renewable fuels or a reduction of emissions based on a percentage change in usage or by establishing a quantitative target.¹ These analyses are conducive to quantitative analysis and the reports included discrete estimates for GHG emissions reductions.

Tax Credits

Three bills created or modified tax credits that incentivize behavior that avoids GHG emissions.² Tax credits may or may not lend themselves to quantitative analysis, as estimates require data about existing economic behaviors. Notably, any quantitative estimate requires an assumption about how many taxpayers engaged in the behavior entirely due to the tax credit, rather than behavior that would have occurred anyways without the credit. LCS included quantitative estimates for two of the three tax credit bills to illustrate the reduction in GHG emissions, if certain assumptions were met. Qualitative estimates generally described the taxpayer behaviors incentivized by the credits and the directional impact they would have on emissions.

Future Infrastructure

Two bills concerned infrastructure development: one that set standards for construction materials and one that increased electric transmission infrastructure.³ These kinds of bills are not conducive to quantitative analysis because they depend on future capital planning and investment decisions by individuals and businesses. In some cases, per-unit estimates may be available, but an aggregate emissions impact estimate is likely not feasible.

¹ [Senate Bill 20-038](#), [Senate Bill 20-150](#), [Senate Bill 21-161](#), and [House Bill 21-1238](#)

² [Senate Bill 22-051](#), [Senate Bill 22-138](#), and [House Bill 23-1272](#)

³ [House Bill 21-1303](#) and [Senate Bill 21-072](#), respectively.



Challenges and Staff Response

Several factors may hinder uptake of GHG reports. Primarily, these factors are related to awareness of the reports, administrative complexity, legislator demand for the reports, and difficulties inherent to on-demand analyses. LCS has attempted to respond to these issues, when appropriate, while also maintaining its nonpartisan position. These challenges and staff responses are described below.

Awareness

With terms limits and turnover in the General Assembly, some legislators may not be aware that GHG reports can be requested. To address this, LCS has discussed GHG reports at New Legislator Orientation, at beginning-of-session presentations to committees, and at ongoing trainings for legislators and staff. The fact that these reports are only generated upon request likely contributes to low awareness, as they are not commonly seen in bill folders or iLegislate like fiscal notes, committee reports, and other documents regularly produced during the legislative session for all bills.

Administrative Complexity

State law requires that requests for GHG reports come from legislative leadership, specifically the President of the Senate, Speaker of the House of Representatives, the Senate Minority Leader, and the House Minority Leader. However, most requests for reports have come not from leadership, but rather individual legislators. LCS anticipated this dynamic and the procedures for requesting GHG reports have, since their inception, included a process for legislators to have requests approved their caucus leadership. But these procedures may have resulted in some confusion and complexity.

Some legislators did not know to whom in their caucus staff to give requests. Some caucus staff, often encountering the GHG request form for the first time, were unsure how to proceed as they did not have a clear process to elevate these requests to leadership like they have for other requests (late bills, deadline waivers, etc.). Starting with the 2023 legislative session, LCS simplified the request process to minimize the administrative burden on requesting legislators. Rather than requiring that legislators submit the request form through their caucus, the new process allows a requesting member to instead deliver the form first to LCS. LCS then reaches out to established contacts within caucus staff to have the request approved, usually via email. As requests have remained low in number despite these changes, administrative complexity may not be the predominant obstacle for legislators.



Request-Based Products Are Inherently Difficult

Requiring these reports to be requested has posed some unique challenges for legislators, particularly regarding timing, incentives, and politics. In addition to limiting the reports' visibility, the process for receiving a GHG report is different than those for almost all other legislative products. Although legislators may request them at any time and LCS strives to publish reports as quickly as possible, ensuring that a report is available for a specific committee hearing or floor debate requires additional coordination from the requesting member. This may deter legislators from requesting a GHG report depending on a bill's anticipated schedule or the time in session.

Finally, while the reports themselves are nonpartisan, requesting one is fundamentally a political decision by a legislator. This means that the existence of any given report has political implications, limiting LCS' ability to influence uptake.

Changes in Policies and Procedures

LCS made the following two changes in policies and procedures during the five-year period since 2019:

- 1) During the 2023 session, LCS began allowing legislators to submit request forms directly to LCS, rather than indirectly through their caucus, placing the responsibility to receive approval from caucus leadership on LCS rather than the legislator; and
- 2) In August 2024, LCS specified that the reports could no longer be requested during the legislative interim.

Options for the General Assembly

For the GHG report process to continue beyond the 2025 session, the General Assembly must pass legislation to extend it. Otherwise, GHG reports will repeal on September 1, 2025. If the General Assembly seeks to extend GHG reports, it may do so by simply extending or removing the current repeal date. The General Assembly may also use any legislation extending GHG reports to make changes to the reports or the process around them. LCS is not making a specific recommendation on extending or modifying the GHG report process, but is available to discuss any ideas and options with interested parties.