

STATE OF VERMONT
PUBLIC UTILITY COMMISSION

Case No. 23-2220-RULE

Proceeding to design the potential Clean Heat Standard	
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Order entered: 12/15/2023

ORDER ADDRESSING ANNUAL REGISTRATION

I. INTRODUCTION

On October 23, 2023, the Vermont Public Utility Commission (“Commission”) issued an Order seeking comment on what information should be collected on the annual registration form for the proposed Clean Heat Standard described in Public Act 18 (2023 Vt., Bien. Sess.) (“Act 18”).¹ Annual registration data will be used to identify obligated parties and determine their annual clean heat credit requirements pursuant to 30 V.S.A. § 8124(b)(1), should the Clean Heat Standard take effect.² Today’s Order identifies the information that each entity that sells heating fuel into or in Vermont is required to file with the Commission on or before January 31, 2024.

II. PARTICIPANT COMMENTS

The following entities provided comment in response to the October 23, 2023, Order: Global Partners LP; Vermont Gas Systems, Inc. (“VGS”); Thomas Weiss; the Vermont Fuel Dealers Association (“VFDA”); the Vermont Department of Public Service (“Department”); and the Vermont Agency of Natural Resources (“ANR”).

Comments About Additional Contact Information

The Department suggests obtaining detailed contact information from each registrant, including primary and secondary contacts and contact information for a legal representative. Thomas Weiss and VGS similarly recommended detailed information for a primary contact.

¹ For an overview of the work done to date and other information on the proposed Clean Heat Standard, please see the Commission's clean heat website at <https://puc.vermont.gov/clean-heat-standard>.

² Obligated parties will be identified using calendar year 2023 data from the first required annual registration. Annual requirements for obligated parties will only become effective upon legislative approval of the proposed Clean Heat Standard Rule.

ANR provided three examples of programs with registration requirements, all of which include detailed contact information for one or more contact people. These example registrations also require the listed contact people to attest that they are the appointed representatives of the entity under which they are registering.³

Comments About Registration Timing⁴

The VFDA identifies January, the month during which the 2024 annual registration is due, as the peak of heating season. The VFDA maintains that this timing will make compliance with the registration requirements particularly difficult, especially for smaller entities that do not have dedicated staff for this type of work and would have to reallocate staff time during one of their busiest months.

Thomas Weiss points out that the current timing of the registration requirement—reporting in January for business done in the previous calendar year—requires the Commission to move very quickly in determining the annual requirement for the current calendar year, given the current year will be underway once the Commission has access to registration data and can determine annual requirements. Mr. Weiss indicates that the Commission could combine the annual registration form (which provides fuel quantity data used to determine obligated party status and calculate annual requirements) into a single submission with other data such as (a) obligated party proposals to meet those annual requirements, (b) prior-year clean heat credits used and retired, (c) prior-year clean heat measures installed, (d) the parties who completed the prior-year clean heat measure installations, and (e) fuel dealer entity acquisitions and dissolutions. Mr. Weiss recognizes that some of this information would be preliminary if combined in this way.

³ ANR provided the following examples: the Regional Greenhouse Gas Initiative Vermont CO2 Budget Trading Program Regulations, Code of Vermont Rules § 12-031-002; the Western Climate Initiative, <https://wci-inc.org/our-work/program-design-and-implementation>; and the Transportation and Climate Initiative Program model rule, <https://www.transportationandclimate.org/sites/default/files/TCI-P-Model-Rule.pdf>.

⁴ While stakeholders filed comments on the timing of the registration deadline, this Order does not address the timing of the registration deadline for future years. That is a matter that the Commission will address in its rulemaking.

Comments About Information to Determine Ultimate Heating Fuel Consumption in Vermont

VGS indicates that fuel sold in Vermont may be used in Vermont for non-thermal purposes, such as transportation, or consumed outside Vermont. VGS suggests that Fuel Tax⁵ data could be used to differentiate fuel consumption in the Vermont thermal sector from other uses and recommends looking for similar alternative data sources.⁶ Mr. Weiss also points to Fuel Tax data as a way of determining thermal sector fuel consumption. Mr. Weiss indicates that it is burdensome to require registration for entities that sell fuel for consumption but do not import fuel because they would not be obligated parties and they already provide sales quantity data to the State of Vermont by completing Fuel Tax forms.

The Department recommends having entities self-attest that they sell fuel to end-use consumers and indicate the quantity of fuel sold by type. The Department also recommends requiring entities to state whether fuel sold is going to residential, commercial, or industrial use.

The VFDA acknowledges that more information is needed to determine whether heating fuel sold in Vermont is ultimately consumed in Vermont. The VFDA recognizes that any given business may not have information about how client businesses distribute the fuel sold to them by the registering entity. However, the VFDA recommends against collecting any information not already specified in Act 18.

Comments About a Culture of Compliance

The VFDA recommends creating a culture of compliance by conducting adequate outreach, minimizing the compliance burden by keeping requirements simple, being aware of the spectrum of entities affected by Act 18, and recognizing that the January registration deadline falls in the busiest part of fuel season. The VFDA indicates that entities may be unaware of the upcoming registration deadline, especially those entities that sell fuel into or in Vermont without being based in Vermont.

The VFDA asserts that the annual registration requirements as enumerated in Act 18 impose a significant burden on entities that are required to register but are not obligated parties,

⁵ Formerly known as the Fuel Gross Receipts Tax.

⁶ See <https://tax.vermont.gov/business/misc-taxes/fuel>.

such as entities that sell heating fuel in Vermont but do not import heating fuel into Vermont.⁷ The VFDA observes that the set of registered entities will be larger than the set of obligated parties. Furthermore, these entities do not have prior experience interacting with the Commission. Many of them are small entities that may not have dedicated staff to collect and compile the information required for registration.

The VFDA recognizes some of the reasoning behind requesting fuel quantity information from more than just obligated parties, stating, “This expanded approach for registration makes good sense because the PUC will need to answer a number of complex questions to determine who is appropriately considered an ‘obligated party.’”⁸

Comments About Confidential Business Information

Act 18 requires registration form information to be communicated outside of the Commission in two ways:

- (1) . . . the Commission shall share complete registration information of obligated parties with the Agency of Natural Resources and the Department of Public Service for the purposes of updating the Vermont Greenhouse Gas Emissions Inventory and Forecast and meeting the requirements of 10 V.S.A. § 591(b)(3)⁹ and
- (2) The Commission shall maintain, and update annually, a list of registered entities on its website that contains the required registration information.¹⁰

Global Partners LP, the VFDA, and VGS all state that information about suppliers, customers, and fuel purchased and sold should be kept confidential. Global Partners LP explains, “We understand the need to collect the data for auditing purposes, but we maintain that this data cannot be made public as it violates the autonomy of our business and our customers.”¹¹ The VFDA states that “[s]uch a limitation is consistent with existing public records law.

⁷ For the differences between registered entities and obligated parties, contrast the registered entity description in 30 V.S.A. § 8124(b)(1), “*Each entity that sells heating fuel into or in Vermont shall register annually with the Commission by an annual deadline established by the Commission,*” with the “obligated party” definition in 30 V.S.A. § 8123(12), “*For other heating fuels, the entity that imports heating fuel for ultimate consumption within the State, or the entity that produces, refines, manufactures, or compounds heating fuel within the State for ultimate consumption within the State.*” (Emphasis added.)

⁸ VFDA 11/6/23 Comments at 2.

⁹ 30 V.S.A. § 8124(b)(3).

¹⁰ 30 V.S.A. § 8124(b)(4).

¹¹ Global Partners LP 11/6/23 Comments at 1.

Specifically, the amount of gallons sold into Vermont and the entity from which such gallons were purchased and sold constitute trade secrets and should be kept confidential from public disclosure.”¹² The VFDA further states that requiring each registering entity to apply individually for a waiver to request confidentiality would be unduly burdensome. The VFDA would like the Commission to proactively eliminate the need for such individual waivers by issuing an Order waiving public disclosure of volume information and the identities of supplier and client businesses.

III. DISCUSSION AND CONCLUSION

The Commission will open annual heating fuel registration in January of 2024 for all entities that sold heating fuel into or in Vermont during calendar year 2023.¹³ This registration will provide the Commission with the necessary information to determine obligated parties under Act 18 and the proposed annual requirement of those parties.

The Commission must track the path of heating fuel in Vermont so that only fuel that is consumed in Vermont, not fuel that passes through Vermont for use elsewhere, is used to determine the annual requirements for obligated parties.¹⁴ Consequently, both fuel importers and producers¹⁵ and businesses that buy heating fuel from those entities for resale must register with the Commission. Requiring importer and producer information ensures that the Commission can correctly determine obligated parties. Requiring information from businesses that buy heating fuel from importers and producers for resale will ensure that the Commission can identify the

¹² VFDA 11/6/23 Comments at 3.

¹³ 30 V.S.A. § 8124(b)(1): “Each entity that sells heating fuel into or in Vermont shall register annually with the Commission by an annual deadline established by the Commission. The first registration deadline is January 31, 2024, and the annual deadline shall remain January 31 of each year unless a different deadline is established by the Commission. The form and information required in the registration shall be determined by the Commission and shall include all data necessary to establish annual requirements under this chapter. The Commission shall use the information provided in the registration to determine whether the entity shall be considered an obligated party and the amount of its annual requirement.”

¹⁴ An obligated party is defined in 30 V.S.A. § 8123(12) as “A regulated natural gas utility serving customers in Vermont [or,] [f]or other heating fuels, the entity that imports heating fuel for ultimate consumption within the State, or the entity that produces, refines, manufactures, or compounds heating fuel within the State for ultimate consumption within the State. For the purpose of this section, the entity that imports heating fuel is the entity that has ownership title to the heating fuel at the time it is brought into Vermont.”

¹⁵ For purposes of this Order, “fuel producers” includes entities that produce, refine, manufacture, or compound heating fuel within the State for ultimate consumption within the State.

amount of heating fuel consumed in Vermont and allocate that back to the appropriate obligated party.

The Commission recognizes commenters' concerns about making business information public and has tried to be circumspect in collecting the minimum information necessary to accomplish the requirements of Act 18. Regarding certain commenters' request for a blanket waiver to protect from public disclosure the volume information and identities of businesses that import, produce, or sell fuel, the Commission requests legal briefing on whether the Commission has the legal authority to keep such information confidential under Vermont's public records laws, 1 V.S.A. §§ 315-320, or whether the Commission is obligated to publish such information in accordance with 30 V.S.A. §§ 8124(b)(3) and (4). Legal briefs must be filed by January 8, 2023, and tagged with topic tag "6 regulated entities."¹⁶

Multiple commenters proposed using Fuel Tax data. That tax applies to thermal sector fuel ultimately consumed in Vermont.¹⁷ By law, the Vermont Department of Taxes does not share individually identifiable tax information; volumetric sales data by taxpayer would fall into that category.¹⁸ Additionally, Act 18 provides only for limited term (calendar year 2024) use of tax data.¹⁹ However, the Commission may ask registered entities to self-report the quantity of fuel sold and reported on their tax forms.

Based on the foregoing, the Commission will require all entities that sold heating fuel into or in Vermont between January 1, 2023, and December 31, 2023, to file the following information on or before January 31, 2024.²⁰ The Commission will incorporate this information into a form for registering entities and issue an Order explaining how to file.

¹⁶ *Proceeding to design the potential Clean Heat Standard and Investigation into the Clean Heat Standard Default Delivery Agent Costs and Quantities*, Case Nos. 23-2220-RULE and 23-2221-INV, Order of 12/7/23.

¹⁷ See 33 V.S.A. § 2503(d) and <https://tax.vermont.gov/sites/tax/files/documents/FGR-615%20Instr.pdf>. The Fuel Tax applies to the retail sale of heating oil, propane, kerosene, dyed diesel, natural gas, and electricity delivered in Vermont. The tax is earmarked for low-income weatherization. It has exemptions for transportation fuel, fuel delivered to the end consumer at the pump, and fuel delivered by Vermont sellers to non-Vermont addresses. The "fuel delivered to the end consumer at the pump" exemption may exclude some thermal heating fuel sales that would not be excluded under Act 18.

¹⁸ 32 V.S.A. § 3102.

¹⁹ Public Act 18 (2023 Vt., Bien. Sess.) Section 5(a).

²⁰ The boldface information in the following list is explicitly required by Act 18.

1. Registering business information

This section tells the Commission about your business that sells heating fuel in or into Vermont.

- a. **Legal name of business**
- b. **Doing-business-as name (DBA) of business (if applicable)**
- c. **Municipality in which business is located**
- d. **State in which business is located**

2. Primary contact person information

This section tells the Commission about the person with whom we should communicate if we have questions.

- a. First name
- b. Last name
- c. Email address
- d. Phone number
- e. Certification that the primary contact person has been designated by the registering business

3. Secondary contact person information

This section tells the Commission about another person with whom we should communicate if the first person is unavailable.

- a. First name
- b. Last name
- c. Email address
- d. Phone number
- e. Certification that the secondary contact person has been designated by the registering business

4. Heating fuel overview

This section will help the Commission determine whether your business is an obligated party and whether you will need to fill out the rest of the form. The calendar year is January 1 – December 31.

- a. In the past calendar year, did you have title to any heating fuel at the time the fuel was imported into Vermont? Y/N
- b. If you answered “yes” to question 4.a. above, please indicate all types of heating fuel that you imported. Check all fuel types that apply from the following list: heating oil, propane, kerosene, natural gas, coal, and “other.”²¹
- c. In the past calendar year, did you produce, refine, manufacture, or compound any heating fuel in Vermont? Y/N
- d. If you answered “yes” to question 4.c. above, please indicate all types of heating fuel that you produced, refined, manufactured, or compounded. Check all fuel types that apply from the list.
- e. In the past calendar year, did you sell any heating fuel in Vermont? Y/N
- f. If you answered “yes” to question 4.e. above, please indicate all types of heating fuel that you sold. Check all fuel types that apply from the list.
- g. In the past calendar year, did you import into Vermont, or produce, refine, manufacture, or compound any heating fuel in Vermont that you did not sell in Vermont? Y/N
- h. If you answered “yes” to question 4.g., what did you do with the heating fuel that you imported, produced, refined, manufactured, or compounded but did not sell in Vermont? Check all that apply from the following: consumed for heating use, consumed for non-heating use, sold outside Vermont, stored, and a text box to specify “other.”
- i. If you answered “consumed for heating use” in question 4.h. above, what quantity of heating fuel was consumed? List types of fuel and gallons/Mcf/short tons for each type consumed.

²¹ For the remainder of the discussion, “fuel type” and “list” will mean heating oil, propane, kerosene, natural gas, coal, and a text box to specify “other.” This information will be included on the final form but is shortened in this Order to improve readability.

- j. If you answered “consumed for non-heating use” in question 4.h. above, what quantity of fuel was consumed? List types of fuel and gallons/Mcf/short tons for each type consumed.
- k. If you answered “sold outside Vermont” in question 4.h. above, what quantity of heating fuel was sold outside Vermont? List types of fuel and gallons/Mcf/short tons for each type sold outside Vermont.
- l. If you answered “stored” in question 4.h. above, what quantity of heating fuel did you store? List types of fuel and gallons/Mcf/short tons for each type stored.

5. Heating fuel detail by type imported into Vermont

Please fill out fuel information for each heating fuel type you indicated in section 4.b. above. For each heating fuel type, please provide information about every business from whom you bought heating fuel. The Commission will use this information to determine whether you would be an obligated party.

a. Fuel type

- i. **Name(s) of supplier business(es)** from which you purchased fuel type to import into Vermont in the last calendar year
- ii. **Business state for each supplier**
- iii. **Business city for each supplier**
- iv. Please list the **exact quantity of fuel type** you purchased for sale into Vermont in the last calendar year from each supplier

6. Heating fuel detail by type produced, refined, manufactured, or compounded for sale in Vermont

Please fill out fuel information for each heating fuel type you indicated in section 4.d. above. We will use this information to determine whether you would be an obligated party.

a. Fuel type

- i. Exact quantity of fuel type you produced, refined, manufactured, or compounded for sale in Vermont in the last calendar year
- ii. How many gallons/Mcf/short tons of fuel type were sold directly to consumers for thermal use in Vermont? (This number should align with the number of gallons/Mcf/short tons subject to the Vermont Fuel Tax.)
- iii. Exact quantity of fuel type you **sold in Vermont to another business for resale** in the last calendar year
 1. Name of business(es) to whom you sold each fuel type for resale
 2. Business state
 3. Business city
 4. Business contact information (first name, last name, email, phone)

7. Heating fuel detail by type sold

Please fill out fuel information for each heating fuel type you indicated in section 4.f. above. This information will help the Commission determine whether the heating fuel you sold was used for ultimate consumption in Vermont.

a. Fuel type

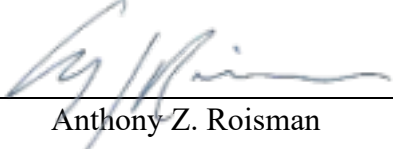
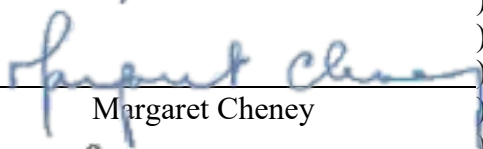
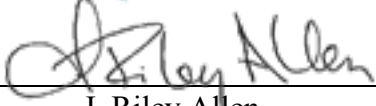
- i. Exact quantity of fuel type you **sold in Vermont directly to consumers (i.e., not for resale)** for thermal use in the last calendar year.²² (This number should align with the number of gallons/Mcf/short tons subject to the Vermont Fuel Tax.)
 1. **Name(s) of supplier business(es)** from which you purchased fuel type to sell in Vermont in the last calendar year
 2. **Business state for each supplier**
 3. **Business city for each supplier**
- ii. Exact quantity of fuel type you **sold in Vermont to another business for resale** in the last calendar year

²² “Consumers” includes all residential, business, and industrial customers who did not resell the heating fuel.

1. Name of business(es) to whom you sold each fuel type for resale
2. Business state
3. Business city
4. Business contact information (first name, last name, email, phone)

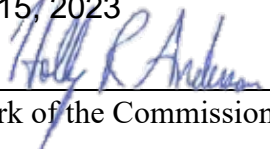
SO ORDERED.

Dated at Montpelier, Vermont, this 15th day of December, 2023.

 _____)) PUBLIC UTILITY
Anthony Z. Roisman)	
 _____)) COMMISSION
Margaret Cheney)	
 _____)) OF VERMONT
J. Riley Allen)	

OFFICE OF THE CLERK

Filed: December 15, 2023

Attest: 

 Clerk of the Commission

Notice to Readers: This decision is subject to revision of technical errors. Readers are requested to notify the Clerk of the Commission (by e-mail, telephone, or in writing) of any apparent errors, in order that any necessary corrections may be made. (E-mail address: puc.clerk@vermont.gov)

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