

40 C.F.R. § 77.3

Offset plans for excess emissions of sulfur dioxide.

- (a) *Applicability.* The owners and operators of any affected source that has excess emissions of sulfur dioxide in any calendar year shall be liable to offset the amount of such excess emissions by an equal amount of allowances from the source's compliance account.
- (b) *Deadline.* Not later than 60 days after the end of any calendar year during which an affected source had excess emissions of sulfur dioxide (except for any increase in excess emissions under § 72.91(b) of this chapter), the designated representative for the source shall submit to the Administrator a complete proposed offset plan to offset those emissions. Each day after the 60-day deadline that the designated representative fails to submit a complete proposed offset plan shall be a separate violation of this part.

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