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## 40 C.F.R. § 97.924

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### Compliance with Texas SO<sub>2</sub> Trading Program emissions limitations.

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(a) *Availability for deduction for compliance.* Texas SO<sub>2</sub> Trading Program allowances are available to be deducted for compliance with a source's Texas SO<sub>2</sub> Trading Program emissions limitation for a control period in a given year only if the Texas SO<sub>2</sub> Trading Program allowances:

- (1) Were allocated for such control period or a control period in a prior year; and
- (2) Are held in the source's compliance account as of the allowance transfer deadline for such control period.

(b) *Deductions for compliance.* After the recordation, in accordance with § 97.923, of Texas SO<sub>2</sub> Trading Program allowance transfers submitted by the allowance transfer deadline for a control period in a given year, the Administrator will deduct from each source's compliance account Texas SO<sub>2</sub> Trading Program allowances available under paragraph (a) of this section in order to determine whether the source meets the Texas SO<sub>2</sub> Trading Program emissions limitation for such control period, as follows:

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