



## Ohio Administrative Code

### Rule 3745-103-50 Calculation for deducting allowances.

Effective: December 5, 2025

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(A) Allowance deduction formula. The following formula shall be used to determine the total number of allowances to be deducted for the calendar year from the allowances held in the compliance account of a source that includes an opt-in source as of the allowance transfer deadline applicable to that year:

Total allowances deducted = tons emitted + allowances deducted for reduced utilization, where:

(1) Except as provided in paragraph (A)(2) of this rule, "tons emitted" refers to the total tons of sulfur dioxide emitted by the opt-in source during the calendar year, as reported in accordance with rules 3745-103-52 and 3745-103-53 of the Administrative Code for combustion sources or rule 3745-103-54 of the Administrative Code for process sources.

(2) If the effective date of the opt-in source's permit took effect on a date other than January first, "tons emitted" for the first calendar year is the total tons of sulfur dioxide emitted by the opt-in source during the calendar quarters for which the opt-in source's opt-in permit is effective, as reported in accordance with rule 3745-103-52 and 3745-103-53 of the Administrative Code for combustion sources.

(B) "Allowances deducted for reduced utilization" is the total number of allowances deducted for reduced utilization as calculated in accordance with rule 3745-103-45 of the Administrative Code for combustion sources or rule 3745-103-46 of the Administrative Code for process sources.

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