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A430. Many large buildings and industries do not directly emit more than 25,000 metric tons of carbon dioxide equivalent, and therefore may not be required to report. For example, some factories and other large buildings consume a lot of electricity to provide the energy for their operations, so the emissions occur at the power plant providing the electricity. In this case, the power plant would report the GHG emissions from the production of the electricity. The factory would not report emissions for using the electricity.

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