



July 6, 2026

VIA ELECTRONIC SUBMISSION

The Honorable Lee Zeldin
Administrator
U.S. Environmental Protection Agency
Washington, DC 20460

Re: Revision of Tier 4 Criteria Pollutant Standards, Part 1: Amendments to Phase-In Schedule for Light-Duty and Medium-Duty Vehicles; Docket No. EPA-HQ-OAR-2025-3297.

Dear Administrator Zeldin:

On May 18, 2026, the U.S. Environmental Protection Agency (EPA) published a proposed rule entitled “Revision of Tier 4 Criteria Pollutant Standards, Part 1: Amendments to Phase-In Schedule for Light-Duty and Medium-Duty Vehicles.”¹ This letter constitutes the Office of Advocacy’s (Advocacy) public comments on the EPA’s proposed rule.

Advocacy supports the EPA’s proposed delay of Tier 4 requirements for light-duty and medium-duty vehicles. The proposed rule will reduce unnecessary regulatory costs for small entities in the transportation, agriculture, mining and construction sectors as well as any other business that uses light-duty and medium-duty vehicles in their operations. Advocacy also stands ready to assist the EPA in following this delay with meaningful changes to the Tier 4 program, including the elimination of diesel exhaust fluid (DEF) requirements.

I. Background

A. The Office of Advocacy

Congress established the Office of Advocacy in 1976 under Pub. L. 94-305 to represent the views of small entities before federal agencies and Congress. Advocacy is a voice within the government that seeks to ensure small business concerns are heard in the federal regulatory process. Advocacy also works to ensure that regulations do not unduly inhibit the ability of small entities to compete, innovate, or comply with federal laws. The views expressed by Advocacy do not necessarily reflect the views of the Small Business Administration (SBA) or the Administration.

¹ 91 Fed. Reg. 28463 (May 18, 2026).

The Regulatory Flexibility Act (RFA), as amended by the Small Business Regulatory Enforcement Fairness Act (SBREFA),² gives small entities a voice in the rulemaking process. For all rules that are expected to have a significant economic impact on a substantial number of small entities, the RFA requires federal agencies to assess the impact of the proposed rule on small entities and to consider less burdensome alternatives.³ If a rule is not expected to have a significant economic impact on a substantial number of small entities, agencies may certify it as such and submit a statement of the factual basis for such a determination that adequately supports its certification.⁴

Additionally, section 609 of the RFA requires the EPA to conduct special outreach efforts through a small business advocacy review (SBAR) panel.⁵ The panel must carefully consider the views of the impacted small entities, assess the impact of the proposed rule on small entities, and consider less burdensome alternatives for small entities.⁶

Advocacy's comments are consistent with Congressional intent underlying the RFA, that "[w]hen adopting regulations to protect the health, safety, and economic welfare of the nation, federal agencies should seek to achieve statutory goals as effectively and efficiently as possible without imposing unnecessary burdens on the public."⁷

The Small Business Jobs Act of 2010 requires agencies to give every appropriate consideration to comments provided by Advocacy.⁸ The agency must include a response to these written comments in any explanation or discussion accompanying the final rule's publication in the *Federal Register*, unless the agency certifies that the public interest is not served by doing so.⁹

B. The EPA's Tier 4 Standards Have Created Regulatory Burdens for Small Entities.

The Clean Air Act (CAA) instructs the EPA to promulgate new motor vehicle emission standards for air pollutants which "may reasonably be anticipated to endanger the public health or welfare."¹⁰ Once set, these standards cannot take effect until enough time has passed "to permit the development and application of the requisite technology, giving appropriate consideration to the cost of compliance."¹¹ This time period is necessary to ensure that the regulated community has the technology to attain EPA standards and that the technology is available at a reasonable cost.

² Pub. L. No. 104-121, tit. II, 110 Stat. 857 (1996) (codified in scattered sections of 5 U.S.C. §§601-612).

³ 5 U.S.C. § 603.

⁴ *Id.* § 605(b).

⁵ *Id.* § 609.

⁶ *Id.*

⁷ Regulatory Flexibility Act, Pub. L. No. 96-354, 94 Stat. 1164 (1980) (codified at 5 U.S.C. §§ 601-612).

⁸ Small Business Jobs Act of 2010, Pub. L. No. 111-240, §1601, 214 Stat. 2551 (codified at 5 U.S.C. § 604).

⁹ *Id.*

¹⁰ 42 U.S.C. § 7521 (a) (1).

¹¹ 42 U.S.C. § 7521 (a) (2).

In April 2014, the EPA finalized “Tier 3” emissions standards for light-duty and medium-duty vehicles.¹² These standards were first implemented in model year (MY) 2017 vehicles and were fully implemented in MY 2025 vehicles and beyond.¹³ According to the EPA, the Tier 3 standards required, “as a general matter, a 70 to 80 percent reduction in criteria pollutants” for MY 2025 and beyond vehicles as compared to MY 2017 vehicles.¹⁴

In April 2024, the EPA established even more stringent vehicle emissions standards for criteria pollutants and greenhouse gas (GHG) emissions for MY 2027 through MY 2032 vehicles and beyond.¹⁵ These are referred to as “Tier 4” standards. To reduce diesel emissions and meet the EPA’s standards, nearly all on-road diesel trucks, as well as many types of nonroad vehicles (such as tractors and construction equipment), have adopted selective catalytic reduction (SCR) systems. These SCR systems rely on diesel exhaust fluid (DEF) to function.¹⁶

DEF helps reduce emissions by converting the nitrogen oxides (NOx) in diesel exhaust into nitrogen and water vapor.¹⁷ However, DEF sensors can also “force a vehicle to drastically reduce speed or become inoperable.”¹⁸ This, according to the EPA, “has caused needless frustration, operational delays, and real economic hardship for countless farmers, truckers, and equipment operators.”¹⁹

Advocacy learned that frustration over the damage DEF sensors caused to trucks and equipment became so intense that many repair shops began assisting owners in bypassing the systems altogether.

II. The EPA’s Proposed Delay of Tier 4 Requirements for Light-Duty and Medium-Duty Vehicles Will Provide Relief for Small Businesses.

The EPA is proposing to extend the start date for Tier 4 light-duty and medium-duty vehicles to MY 2029.²⁰ Existing Tier 3 standards would be applied to MY 2027 and MY 2028 vehicles.²¹ The delay, according to the EPA, is necessary because the agency has concerns with the time “necessary to permit the development and application of the requisite technology” needed to meet Tier 4 standards.²²

¹² 79 Fed. Reg. 23414 (April 28, 2014).

¹³ *Id.*

¹⁴ *Id.* at 23417.

¹⁵ 89 Fed. Reg. 27842 (April 18, 2024).

¹⁶ U.S. Env’t Prot. Agency, *Diesel Exhaust Fluid*, <https://www.epa.gov/regulations-emissions-vehicles-and-engines/diesel-exhaust-fluid> (last updated March 30, 2026).

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.*

²⁰ 91 Fed. Reg. 28463 (May 18, 2026).

²¹ *Id.*

²² *Id.* at 28466.

The EPA’s action is part of “two separate, but coordinated, rulemakings.”²³ The second rulemaking, which will follow EPA’s delay of the Tier 4 standards, will include “[p]otential amendments to the Tier 4 standards and other program elements.”²⁴ The EPA’s proposed delay will prevent small businesses from having to comply with standards that the agency is going to review and possibly change in the near future.

Advocacy supports the EPA’s proposed delay of the Tier 4 standards for light-duty and medium-duty vehicles. When finalized, the EPA’s proposal will save small businesses between \$35 and \$467 for each new light-duty and medium-duty vehicle purchased.²⁵ Across all small businesses Advocacy estimates that the total savings will be \$167 million. It is important for the EPA to note, though, that the regulatory relief resulting from this proposed rule will only be felt until 2029. At that point, unless revisions are made, the Tier 4 standards will be applied. Advocacy urges the EPA to follow the small business recommendations and make major revisions to Tier 4 engine regulations, including the elimination of DEF requirements.

III. Advocacy Recommends That the EPA Follow the Proposed Delay of Tier 4 Requirements with a Substantive Review of Tier 4 Regulations and the Elimination of DEF Requirements.

The second phase of the EPA’s process should carefully examine existing Tier 4 standards, including DEF mandates, and determine whether they are the most effective way of reducing criteria pollutants under the CAA. While the agency has not announced a timeline for the second phase of its Tier 4 review, Advocacy urges the agency to begin this second phase as expeditiously as possible.

The EPA has recently begun to recognize and respond to the impact DEF requirements have on small businesses. For non-road farm equipment, the EPA issued guidance in January 2026 clarifying that the CAA “supports, rather than restricts, Americans’ ability to make repairs” to prevent DEF-related engine shutdowns.²⁶ The guidance applies “to all nonroad diesel engines equipped with advanced emission control technologies including selective catalytic reduction and inducement systems as well as Diesel Exhaust Fluid (DEF) system repairs.”²⁷

In March of 2026, “to address nationwide concerns from farmers, truckers, motor coach operators, and other diesel equipment operators regarding Diesel Exhaust Fluid (DEF) system failures” the EPA issued guidance “removing the DEF sensor requirement for all diesel

²³ *Id.*

²⁴ *Id.*

²⁵ [Revision of Tier 4 Criteria Pollutant Standards, Part 1: Amendments to Phase-in Schedule for Light-Duty and Medium Duty Vehicles – Draft Regulatory Impact Analysis](#) Pg 1-6 through 1-8

²⁶ U.S. Env’t Prot. Agency, *EPA Advances Farmers’ Right to Repair Their Own Equipment, Saving Repair Costs and Productivity*, <https://www.epa.gov/newsreleases/epa-advances-farmers-right-repair-their-own-equipment-saving-repair-costs-and> (Feb. 2, 2026).

²⁷ *Id.*

equipment.”²⁸ Both of these guidance documents provided welcome relief to small businesses. However, because they are guidance documents, this relief could be repealed with very little effort.

Since 2025, Advocacy has held multiple round tables and met with small businesses across the country about the problems caused by DEF. Feedback from these discussions prompted Advocacy to place DEF on our “Most Wanted” list of regulatory reforms.²⁹ Advocacy estimates that the elimination of DEF systems could save small businesses \$195 billion. Based on the feedback Advocacy has received (and continues to receive) from small businesses, we recommend that the EPA make permanent relief from unnecessary DEF requirements part of its forthcoming regulatory review of existing CAA Tier 4 requirements.

As previously mentioned, the CAA requires the EPA Administrator to “prescribe (and from time to time revise) in accordance with the provisions of this section, standards applicable to the emission of any air pollutant from any class or classes of new motor vehicles or new motor vehicle engines, which in his judgment cause, or contribute to, air pollution which may reasonably be anticipated to endanger public health or welfare.”³⁰ The CAA does not require standards to be set in any specific way and also gives the EPA the power to revise standards as necessary.

Small businesses across the country have told Advocacy about the regulatory burdens they are experiencing from Tier 4 mandated DEF requirements. Specifically, small businesses have reported to Advocacy that DEF requirements have led to vehicle and equipment price increases of between \$8,000 and \$40,000 as well as a 50 percent reduction in the useful engine life. In other words, DEF is causing small businesses to pay more for vehicles and equipment that work less.

Tier 4 DEF mandates create more problems than they solve for small businesses. They drive up the price of vehicles and equipment, reduce useful engine life and create safety issues by unexpectedly shutting down equipment. They are a regulatory burden which has been identified to Advocacy by small business in multiple economic sectors all over the country. DEF regulations are not required by the CAA nor are they needed to accomplish EPA’s environmental protection goals. Advocacy looks forward to continued collaboration with the EPA to continue to reduce regulatory burdens on small businesses, specifically through the repeal of unnecessary Tier 4 DEF requirements.

²⁸ U.S. Env’t Prot. Agency, *Trump Administration Announces Latest Action to Address Diesel Exhaust Fluid (DEF) System Complaints, Saves American Farmers and Truckers Over \$13 Billion Annually*, <https://www.epa.gov/newsreleases/trump-administration-announces-latest-action-address-diesel-exhaust-fluid-def-system> (March 27, 2026).

²⁹ U.S. Small Bus. Admin, Off. of Advocacy, *Small Businesses’ Most Wanted Reform*, <https://advocacy.sba.gov/regulatory-reform/small-businesses-most-wanted-reform/>.

³⁰ 42 U.S.C. § 7521 (a) (1).

IV. Conclusion

Advocacy supports the EPA's proposed rule delaying Tier 4 requirements for light-duty and medium-duty vehicles until MY 2029. Additionally, we urge the EPA to follow this proposed rule with meaningful, permanent reform of Tier 4 regulations including a repeal of DEF mandates.

If you have any questions or require additional information, please contact me or Assistant Chief Counsel Nick Goldstein at (202) 772-6948 or nick.goldstein@sba.gov.

Sincerely,

/s/

Everett M. Woodel, Jr.
Chief Counsel
Office of Advocacy
U.S. Small Business Administration

/s/

Nick Goldstein
Assistant Chief Counsel
Office of Advocacy
U.S. Small Business Administration

Copy to: Mr. Mark Paoletta, Acting Administrator
Office of Information and Regulatory Affairs
Office of Management and Budget