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CARB Defers Initial SB 253 GHG Emissions Reporting Deadline to November 10, 2026

June 26, 2026

The California Air Resources Board (CARB) announced on June 24, 2026 that it intends to extend the deadline for the first greenhouse gas (GHG) emissions reports required under California's Climate Corporate Data Accountability Act (SB 253) from August 10, 2026, to **November 10, 2026**. The extension will be implemented through an expedited rulemaking process, which will also include a 15-day public comment period.

As discussed in our prior client alerts on California's climate disclosure laws, SB 253 requires U.S. business entities with annual revenues exceeding $1 billion that do business in California to annually disclose their Scope 1 and Scope 2 GHG emissions beginning in 2026, with Scope 3 reporting commencing in 2027. This additional three-month extension provides reporting companies with more time to prepare their inaugural emissions disclosures while CARB finalizes implementation details.

CARB has indicated that it also intends to clarify certain aspects of the reporting requirements through the rulemaking. Companies subject to SB 253 should nevertheless continue preparing for compliance, including finalizing emissions data and monitoring forthcoming regulatory guidance.

We will continue to monitor CARB's rulemaking and provide updates as additional guidance becomes available. For additional background on California's climate disclosure regime, please see our prior client alerts addressing SB 253, SB 261, CARB's implementation process, and recent compliance guidance.

Related Professionals

- **Aliza R. Cinamon**
  Partner