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California Climate Disclosure Laws - Guidance for 2026 GHG Reporting Submittals Under SB 253

September 11, 2026

On September 1, 2026, the California Air Resources Board (CARB) released additional guidance to assist entities in preparing and submitting their 2026 Scope 1 and Scope 2 greenhouse gas (GHG) emissions reports under California's Climate Corporate Data Accountability Act (SB 253),[1] which are due on **November 10, 2026**. The guidance, available on CARB's Climate Disclosure webpage, was issued along with an instructional video and an optional online intake reporting form for submitting 2026 GHG emissions reports.

CARB also reiterated its FAQ Document and December 2024 Enforcement Notice, confirming:

- CARB will exercise enforcement discretion for the first reporting cycle in 2026,
- Reporting entities may submit Scope 1 and Scope 2 emissions data based on information they already have or were collecting when the December 5, 2024 Enforcement Notice was issued, regardless of whether that data received limited assurance, and
- Entities that were not collecting or did not plan to collect such data at the time the Enforcement Notice was issued are not required to submit Scope 1 and 2 reporting data for this first reporting cycle only (although CARB requests that any such entity submit a statement of non-reporting on company letterhead indicating it was not collecting and was not planning to collect Scope 1 and 2 reporting data when the Enforcement Notice was issued).

Reporting entities may also use the voluntary 2026 report intake platform to provide their contact information to CARB ahead of the November 10, 2026 deadline or to notify CARB that they do not plan to report emissions in 2026. Alternatively, entities may submit data to CARB by emailing climatedisclosure@arb.ca.gov.

CARB is undertaking a second rulemaking process to develop the reporting requirements for 2027 and subsequent years, including GHG accounting methodologies, deadlines, assurance requirements, and reporting formats.

For entities subject to the SB 253 GHG reporting requirements, now is the time to take action ahead of the November 10, 2026, deadline:

- Confirm applicability,
- Gather available Scope 1 and Scope 2 data for the applicable prior fiscal year or determine that no reporting is required in light of CARB's Enforcement Notice, and
- Decide whether to submit reports through the voluntary intake platform or by email.

For additional background on California's GHG reporting requirements and climate disclosure regime, please see our prior client alerts addressing SB 253, SB 261, CARB's implementation process, and recent compliance guidance.

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[1] Codified at California Health and Safety Code Section 38532.

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