

California's Climate Disclosure Regulations Take Effect in Advance of November 10, 2026 Reporting Deadline

October 16, 2026

On October 12, 2026, the California Office of Administrative Law [approved](#) the California Air Resources Board's (CARB) [initial climate disclosure regulations](#), effective immediately. The first annual Scope 1 and Scope 2 greenhouse gas (GHG) emissions reports under [SB 253](#) are due **November 10, 2026**. Enforcement of [SB 261](#)'s climate-related financial risk disclosure requirements [remains suspended pending appeal](#).

With the reporting deadline approaching, companies should focus on three points:

- **Who and what is covered.** SB 253 generally covers public and private U.S.-formed entities doing business in California with more than \$1 billion in annual revenue, subject to applicable definitions and exemptions. First-year reports cover the applicable prior fiscal year's **Scope 1 emissions** (direct emissions from company-owned or controlled sources) and **Scope 2 emissions** (indirect emissions from purchased electricity, steam, heating, and cooling). Scope 3 reporting, covering other indirect value-chain emissions, is scheduled to begin in 2027.
- **Resources and submission options.** CARB's [reporting guidance](#) and [FAQs](#) explain how to prepare first-year submissions. Companies may submit their emissions report or a statement of non-reporting, if applicable, along with contact information through CARB's [Report Intake Platform](#) or by email to climatedisclosure@arb.ca.gov.
- **First-year relief and documentation.** Under CARB's [December 2024 Enforcement Notice](#), companies may report using information they possessed or were collecting as of December 5, 2024, even without limited assurance (independent third-party review). Companies that were neither collecting nor planning to collect Scope 1 and Scope 2 data at that time should submit a **statement of non-reporting on company letterhead** explaining those circumstances. Companies relying on relief should document their eligibility and good-faith compliance efforts.

For more on SB 253, SB 261, and CARB's implementation and reporting guidance, please see our [prior client alerts](#).

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