CALIFORNIA
AIR RESOURCES BOARD

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California Corporate Greenhouse Gas Reporting: Guidance for SB 253 2026 Reporting Submittals

(For Reporting Entities under HSC section 38532)

September 1, 2026

Purpose of this Guidance

This document is intended to assist entities in preparing and submitting 2026 Scope 1 and Scope 2 greenhouse gas (GHG) emissions reports required under Senate Bill (SB) 253 (Health and Safety Code [HSC] section 38532), and pursuant to CARB's regulation, and if approved by the Office of Administrative Law at Title 17, California Code of Regulations, Article 6, sections 96070-96077 (the "Initial Regulation").

This guidance document does not extend or impose requirements on any other person or entity beyond those that are already in the statutes and in the Initial Regulation. This guidance document does not constitute legal advice, and may be updated as the California Air Resources Board (CARB) implements HSC section 38532. This guidance reflects CARB's discretion in enforcing compliance during the transition period and does not constitute an interpretation of statutory reporting requirements.

Pursuant to the December 2024 Enforcement Notice and CARB's Frequently Asked Questions (FAQ) document, CARB will exercise enforcement discretion for the first report due in 2026 under HSC section 38532, allowing reporting entities to submit Scope 1 and Scope 2 emissions for their prior fiscal year based on information they already have or were collecting when the December 2024 Notice was issued, whether or not the data received limited assurance. Entities that were not collecting data or were not planning to collect data at the time the Enforcement Notice was issued are not expected to submit Scope 1 and 2 reporting data, for this first reporting cycle in 2026 only.

CARB has developed a voluntary 2026 report intake platform to help streamline fee implementation and first-year reporting in 2026. This platform is a tool CARB created to simplify the process for regulated entities. Use of this platform is not mandatory.

Reporting entities may choose to use the intake platform to provide their contact information to CARB ahead of the November 10, 2026, GHG emissions reporting deadline. The intake platform also provides optional fields to submit Scope 1 and 2 emissions reports to CARB, should entities desire to report their Scope 1 and Scope 2 emissions through this intake platform rather than in a separate submittal. The platform is available on CARB's Climate Disclosure webpage.

Reporting entities who do not plan to report emissions in 2026 consistent with the December 2024 Enforcement Notice or FAQ document may choose to notify CARB via this voluntary intake platform. While use of the platform is not required for first-year reporting, this platform is an efficient way to submit reports, and to provide billing information for fee invoicing. Entities may also submit data by emailing climatedisclosure@arb.ca.gov.

Applicability Criteria and Key Definitions

Entities are responsible for determining whether they meet the HSC section 38532 (SB 253) definition of a "reporting entity," including assessing their revenue and whether they do business in California. While it is the responsibility of regulated entities to meet regulatory requirements, CARB works to ensure that regulated entities are aware of, and understand, the requirements of each regulation. Entities should refer to the definitions included in section 96072 of the Initial Regulation and are encouraged to review CARB's applicability screening tool and FAQ document for more detailed information about particular scenarios. CARB staff are also available to answer questions.

Reporting Requirements for 2026

Filing Deadline and Fiscal-Year Selection

The Initial Regulation would require reporting entities to report their Scope 1 and Scope 2 emissions for the applicable preceding fiscal year, as determined under section 96076 of the Initial Regulation, on or before November 10, 2026. Reporting entities may voluntarily use the intake platform provided by CARB if they choose.

Content of Reporting

As explained in the December 2024 Enforcement Notice and the FAQ document, CARB will exercise enforcement discretion for the first report due in 2026, allowing reporting entities to submit Scope 1 and Scope 2 emissions for their prior fiscal year based on information they already have or were collecting when this Notice was issued. Entities that were not collecting data or were not planning to collect data, at the time the December 2024 Enforcement Notice was issued, are not expected to submit Scope 1 and 2 reporting data for this first reporting cycle. Entities may use CARB's Draft Scope 1 & 2 GHG Reporting Template, posted on October 10, 2025. Use of this template is voluntary for the 2026 reporting cycle.

Given CARB's previous and current guidance, the acceptable formats for 2026 reporting include:

- Submit an existing annual report including Scope 1 and 2 GHG emissions.
- Submit existing Scope 1 and 2 data reported to other programs/voluntary initiatives.
- Use CARB's Draft Scope 1 and 2 Template for reporting Scope 1 and 2 data.
- If an entity was not collecting information relating to its Scope 1 and Scope 2 emissions as of December 5, 2024, CARB requests that entity to submit a statement of non-reporting (on company letterhead) indicating that they were not collecting data and were not planning to collect data at the time the Enforcement Notice was issued. Several companies have submitted letters stating that they were not collecting data or were not planning to collect data at the time the Enforcement Notice was issued. CARB recommends this approach; entities can submit this statement using the intake platform or to the climatedisclosure@arb.ca.gov email inbox, before November 10, 2026.

Level of Detail and Disaggregation

For 2026, reporting entities submitting reports would be required to provide their annual Scope 1 and Scope 2 emissions, subject to the first-year enforcement discretion discussed above. CARB encourages reporting entities to provide additional details in the first year of reporting, where available. These details can help qualify the reported emission numbers and provide important context. Such details can include, but are not limited to, descriptions of methodologies, data sources, global warming potential values, emission factors, organizational boundaries, disaggregated emission data by category and gas, and any assumptions used. Reporting entities may refer to CARB's draft reporting template for examples of questions connected to this type of information.

Scope 2 Emission Factor Options

The Initial Regulation would not require use of a specific emission factor dataset for 2026 GHG emissions reporting pursuant to HSC section 38532. CARB is aware that reporting entities commonly use emission factors from the Emissions & Generation Resource Integrated Database (eGRID) maintained by the U.S. Environmental Protection Agency (U.S. EPA) for Scope 2 calculations and that the U.S. EPA has not released eGRID 2024 on its usual timeline. Reporting entities may use the most recent official U.S. EPA eGRID release (eGRID 2023) or, if preferable, the eGRID 2024 dataset published by the Cornerstone Sustainability Data Initiative, which was generated from U.S. EPA's publicly available source code. Companies may also elect to use alternative credible emission factor sources and are encouraged to identify the emission factors used and their sources.

Assurance Requirements

HSC section 38532 requires limited assurance beginning in 2026. As described in the FAQ document, given first-year enforcement discretion, CARB will accept submissions whether or not assurance has been obtained for the 2026 cycle.

Entities Without Scope 1 and Scope 2 Data

Some reporting entities may not have collected Scope 1 and Scope 2 emissions data for the applicable preceding fiscal year as of December 5, 2024. CARB requests that such entities submit a statement of non-reporting (on company letterhead) indicating that they were not collecting data and were not planning to collect data at the time the Enforcement Notice was issued. Several companies have already submitted letters stating that they were not collecting data or were not planning to collect data at the time the Enforcement Notice was issued. Entities may submit such a statement using the intake platform or to the climatedisclosure@arb.ca.gov email inbox, before November 10, 2026.

Reporting Requirements for 2027 and Beyond

CARB is currently undertaking a second rulemaking process in which it is developing the reporting requirements for 2027 and subsequent years, including GHG accounting methodologies, deadlines, assurance requirements, and reporting formats. For more information on the rulemaking process for reporting in 2027 and beyond, please refer to the California Corporate GHG Reporting Program website. Please note that the guidance provided in this document applies only to the first reporting cycle (i.e., 2026 reporting).