

To:**From:** California Air Resources Board, Climate Data & Risk Reporting Branch**Date:** October 2026**Subject:** Potential Applicability: California Corporate Greenhouse Gas Reporting and Fees

We are reaching out as a courtesy to inform you that your organization may be subject to the California Corporate Greenhouse Gas Reporting Program. The California Air Resources Board (CARB) is contacting organizations that may meet the criteria for reporting to ensure that they are aware of upcoming deadlines and available resources.

The California Corporate Greenhouse Gas Reporting Program was established by California Senate Bill 253 and is codified in Health & Safety Code section 38532. The statute requires business entities formed under the laws of the United States (including states or the District of Columbia) with annual revenues above \$1,000,000,000 and that do business in California (defined as "reporting entities") to annually disclose their greenhouse gas emissions. First-year disclosures in 2026 must address Scope 1 and Scope 2 emissions.

First-year reports are due by November 10, 2026. Reporting entities should report fiscal year (FY) 2026 data if their FY ends between January 1, 2026, and February 1, 2026, with both dates included; otherwise, entities should report FY 2025 data. Per California Code of Regulations, title 17, section 96076(b), reporting entities may submit Scope 1 and Scope 2 emissions that could be determined from information already possessed or already being collected as of December 5, 2024, for the first report due in 2026. If a reporting entity did not possess Scope 1 or Scope 2 emissions information and was not collecting emissions information on or before December 5, 2024, that entity may submit a statement on company letterhead indicating that the entity "is not submitting a report because the reporting entity did not possess Scope 1 or Scope 2 emissions information and was not collecting information on or before December 5, 2024" (Cal. Code Regulations, title 17, section 96076(b)).

In addition, regardless of the applicability of California Code of Regulations, title 17, section 96076(b) for reporting Scope 1 and Scope 2 emissions data, all entities that meet the criteria outlined in the regulation will be assessed a fee, pursuant to statutory requirements. Fee invoices will be sent by December 10, 2026, and payment is due within 60 calendar days of the invoice notice date.

CARB's voluntary [reporting intake platform](https://arb.ca.gov/ClimateDisclosure), available at arb.ca.gov/ClimateDisclosure, is the preferred method for submitting required disclosures and is designed to support easy and accurate reporting. While use of the intake 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.

For questions regarding reporting and fee obligations, please review the regulation text at arb.ca.gov/ClimateDisclosure/Regulation. Additional guidance materials to support 2026 emissions reporting are posted on CARB's website at arb.ca.gov/climatedisclosure/resources.

If you determine that your organization is not subject to the Greenhouse Gas Reporting Program, no action is required. Please contact our program staff at climatedisclosure@arb.ca.gov if you have any questions.