

# Notice of Public Availability of Modified Text

## Proposed Amendments to the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions

Public Hearing Date: May 28, 2026  
Public Availability Date: April 14, 2026  
Deadline for Public Comment: April 29, 2026

The California Air Resources Board (CARB) has determined that additional modifications are appropriate for the proposed amendments and has developed the proposed modifications (15-Day Changes) as stated below in the “Summary of Proposed Modifications” section of this notice. The Attachments showing the specific proposed modifications to the text of the proposed regulation being made with these 15-Day Changes are shown in multiple ways in order to meet the requirements of the Administrative Procedure Act (APA) while also posting alternate/complementary versions that provide increased accessibility to view the modifications in multiple ways.

The Attachments are as follows:

### **Attachment A - Amendments to Sections 95101, 95102, 95103, 95110, 95111, 95114, 95115, 95121, 95122, 95126, 95127, and 95133, Title 17, California Code of Regulations**

- Attachment A.1: Proposed 15-Day Modifications to Proposed Regulation Order (compared to version released for 45-day comments)
- Attachment A.2: ~Alternative format to Attachment A.1~
- Attachment A.3: Proposed 15-Day Modifications to Proposed Regulation Order (15-Day Modifications and 45-Day Modifications combined and compared to existing regulatory text) in Alternative format

The Attachments showing the specific proposed modifications to the text of the proposed regulation orders available for comment with this Notice are provided in the two formats denoted with the suffixes “.1” and “.2.”

In the version denoted Attachment A.1, the 45-Day Changes (proposed regulatory language as posted on January 20, 2026) are shown in “normal type.” The deletions and additions to the 45-Day Changes that comprise the 15-day Changes that are being made public and available for comment with this Notice are shown in strikeout to indicate deletions and underline to indicate additions.

In the version denoted Attachment A.2, the 15-Day Changes are provided in a tracked-changes format to meet the requirement for accessible electronic documents. The 45-Day

Changes are incorporated into this version as plain, clean text because they are not being made available for public comment by this Notice. The Proposed 15-day Changes are shown in tracked changes and are made public with this Notice and available for comment. To review this document in a clean format, without underline or strikethrough to show changes, that shows all the proposed regulations being considered for adoption, please select “Simple Markup” or “No Markup,” or accept all changes in Microsoft Word’s Review menu. You can also change the view to the initially proposed 45-Day Changes (originally proposed regulatory text prior to these proposed modifications) by selecting “Original” or rejecting all tracked changes. Additionally, “Advanced Track Changes Options” will allow for further options regarding color and other markings.

In the version denoted Attachment A.3, the existing, original regulatory language currently adopted into the California Code of Regulations (pre-45-Day Changes) is shown as plain, clean text, while the 45-Day Changes and the proposed 15-Day Changes are combined and shown in tracked changes. To review the net proposal in this document in a clean format (no underline or strikethrough to show changes), please select “Simple Markup” or “No Markup” in Microsoft Word’s Review menu or accept all changes. You can also change the view to the original (originally proposed regulatory text prior to any proposed modifications, or 45-Day Changes) by selecting “Original” or rejecting all tracked changes. By progressing through the changes and comparing them with the 15-Day Changes, the public can see the net and stepwise changes being proposed in relation to existing law. Please refer to the version denoted A.1 to review the 15-Day Changes available for comment and its companion/alternate version A.2 to view an accessible version showing the 15-Day Changes.

In the Final Statement of Reasons, staff will respond to all comments received on the record during the comment periods. The APA requires that staff respond to comments received regarding all noticed changes. Therefore, staff will only address comments received during this 15-day comment period that are responsive to this notice, documents added to the record, or the changes detailed in Attachment A.1.

## **Summary of Proposed Modifications**

The following summary does not include all modifications to correct typographical or grammatical errors, changes in numbering or formatting, nor does it include all of the non-substantive revisions made to improve clarity.

1. In subsection 95101(c)(5), language was added to reestablish the “importer of fuel” as the point of regulation (POR) for imported Liquefied Petroleum Gas (LPG), retracting the 45-day package proposal that placed the POR on the operator of the LPG receiving facility. Language was also added in the definition of “importer of fuel” in subsection 95102(a) to assert that an entity which owns a majority interest in, or exercises operational control over, importer entities must aggregate the imported volumes and report as the “importer of fuel” or designate one of the importers as the “importer of fuel” for the aggregated volume of fuel imported by those entities. Collectively, these changes reverse the revisions proposed in the 45-day package that shifted the point of regulation from the “importer of fuel” to the “operator of an LPG receiving facility,” and clarify that importers of fuel cannot split up reportable volumes amongst companies that are held under common ownership or common operational control in order to avoid applicable reporting and/or Cap-and-Invest thresholds. This clarification is necessary to align with the broader MRR policy that supplier operations conducted by multiple entities under common control, or under common

ownership must report emissions as a single supplier under a single CARB identification number for Mandatory Reporting Regulation (MRR).

2. In subsection 95102(a), the definition of “baghouse dust” was added to support amendments to subsection 95110(d) that add requirements to report baghouse dust consumed for blending as additional product data. This change is necessary to ensure environmental integrity of the program and ensure regulated entities understand the requirements.
3. In subsection 95102(a), the definition of “committed capacity” was updated to be broadened from a specific subset of contracted megawatt-hours (MWh) meeting narrow Resource Adequacy requirements to serve California load, to all MWh that are contracted to serve California load. The proposed change is necessary to align MRR’s definition with language used in CAISO’s tariff, and excludes a larger subset of MWh that are at little to no risk to cause emissions leakage from the Outstanding Emissions calculation, which estimates emissions leakage from California Independent System Operator (CAISO) markets. This change avoids a scenario where clean energy that is not considered eligible resource adequacy capacity, but still presents little risk of leading to emissions leakage, is excluded from attribution to California via CAISO markets.
4. In subsections 95102(a) and 95103(h), the definition of “dynamically tagged power” was updated to prevent the implied conflation of e-Tags and power as being the same, and additional jargon—“dynamic tag,” “dynamic schedule,” and “dynamic interchange schedule”—were removed to define only the term used in the regulation, which is necessary for clarity and consistency.
5. In subsection 95102(a), the definition of “Extended Day-Ahead Market” or “EDAM” was updated to clarify that EDAM day-ahead schedules are settled in the real-time Western Energy Imbalance Market (WEIM), and that EDAM participants also participate in WEIM. These clarifications were necessary to avoid confusion about CAISO market operation in tandem with a clarifying update to the EDAM Outstanding Emissions calculation.
6. In subsection 95102(a), the definition of “grind aid” was added to support amendments to subsection 95110(d) that add requirements to report grind aid consumed as additional product data. This change is necessary to ensure environmental integrity of the program and ensure regulated entities understand the requirements.
7. In subsection 95102(a), the definition of “importer of cement” or “cement importer” was revised to specify that the “importer of record under federal custom law” is the entity subject to reporting imported cement. This addition is necessary to clarify which entity is subject to reporting the imported cement and aligns with the definition of an “enterer” in MRR. Language was also added to assert that an entity which owns a majority interest in, or exercises operational control over, other importer entities must aggregate the imported cement and report as the “importer of cement” or designate one of the existing importers as the “importer of cement” for the aggregated amount of cement imported by those entities.
8. In subsection 95102(a), the definition of “importer of fuel” was amended to reestablish the “importer of fuel” as the POR for imported LPG, retracting the 45-day package proposal that placed the POR on the operator of the LPG receiving facility. The definition of “importer of fuel” was further amended to clarify that an “upstream supplier” would be considered the “importer of fuel” when fuel is imported to California from within the United States. In addition, the “importer of fuel” definition was revised to clarify that it is only applicable to

importers of liquefied petroleum gas, compressed natural gas, and liquefied natural gas. In subsection 95102(a), the definitions for “upstream suppliers” and “local retail suppliers” were added as referenced in the updated definition of “importer of fuel” to define the terminology used in the “importer of fuel” definition in a manner consistent with industry terminology. In subsection 95102(a), proposed definitions for “liquefied petroleum gas receiving facility” or “LPG receiving facility,” and “supplier of imported liquefied petroleum gas” or “supplier of imported LPG” were removed as these terms will no longer be used in the definition of “importer of fuel” or elsewhere in the regulation. In section 95102(a), the definition of “natural gas supplier” was revised to add back in LPG suppliers. In section 95102(a) the definition for “supplier” was revised to remove the term “LPG receiving facility” which will no longer be used in the definition of “importer of fuel” or elsewhere in the regulation. Collectively, the above suite of changes were made to: 1) reverse the revisions proposed in the 45-day package that shifted the point of regulation from the “importer of fuel” to the “operator of an LPG receiving facility,” and 2) simplify the structure and strengthen the terminology used in the definition of “importer of fuel” to clarify that entities may not structure transactions in a way that splits reportable volumes amongst downstream customers as a means to avoid applicable reporting and/or Cap-and-Invest thresholds.

9. In subsection 95102(a), the definition of “pseudo-tie” was updated to improve clarity and align better with electricity market definitions by the North American Electric Reliability Corporation (NERC) and CAISO.
10. In subsection 95102(a), the definition of “retail sales” was updated to include new terminology for “residential” retail sales and “total” retail sales, specifying that residential retail sales are a subset of total retail sales. This change, in tandem with an update to the retail sales reporting requirements in 95111(c)(1), is necessary to enable Cap-and-Invest to distribute natural gas supplier allocated allowances to electric utilities with residential ratepayers in accordance with Assembly Bill (AB) 1207.
11. In subsection 95102(b), definitions for “Light-duty vehicle” and “Passenger vehicles” were added to support amendments to subsection 95115(n) that add requirements to report light-duty vehicles as covered product data, which are necessary for consistency and clarity.
12. In subsection 95110(d)(4) minor clarifications were made to improve language related to new cement reporting requirements—changing the term baghouse to cement kiln dust, adding “by type” to annual quantity of grind aid consumed, and added “that were not reported under section 95110(d)(1) and (2).” These changes were necessary to ensure nonduplication of other requirements and that the correct types of additional information is being reported.
13. In subsection 95111(c)(1), the requirement for retail providers of electricity to report California retail sales was updated to require that both residential and total California retail sales be reported. This change, in tandem with an update to the retail sales definition, is necessary to enable Cap-and-Invest to distribute natural gas supplier allocated allowances to electric utilities with residential ratepayers as required by AB 1207.
14. In subsection 95111(h)(1)(B), language was updated to clarify that MWh data used in the EDAM Outstanding Emissions calculation are from EDAM day-ahead schedules settled in the real-time WEIM. In tandem with a clarifying update to the EDAM definition, this clarification was made to avoid confusion about CAISO market operation and which market’s data is used in the Outstanding Emissions calculation.

15. In subsection 95111(i), language was updated to address a gap in the proposed regulation where an existing Energy Storage System (ESS), or a currently registered specified source that acquired an integrated ESS in the current year, would have been unable to register a specified emission factor for the ESS for its first reporting year.
16. In subsections 95114 (m), language was added to align the proposed requirements for hydrogen plants with existing provisions in section 95113 (refineries) which would improve consistency across facility types. Added language excludes process vents where the concentrations of CO<sub>2</sub>, N<sub>2</sub>O, and CH<sub>4</sub> are below the thresholds defined in 40 CFR section 98.253(j). This framework is already established, well-understood by reporters and verifiers, and has been effectively implemented within refinery reporting under MRR.
17. In subsection 95115(n)(22), language was updated to remove the word “finished” for clarification of terminology because cement is finished at cement or concrete plants.
18. In subsection 95115(n)(23), the operator of an automobile manufacturing facility will now be required to report the number of light-duty vehicles produced in the data year, which is necessary to support allowance allocation in the Cap-and-Invest program.
19. In subsections 95121(b)(1) and 95121(d)(1) through (4), reporting of denaturant was updated to be reported as pentanes plus, which is also referred to as natural gasoline, instead of Reformulated Blendstock for Oxygenated Blending (RBOB). This change was made to ensure that emissions from denaturant, which is commonly pentanes plus, are captured accurately in an entity’s total emissions and covered emissions.
20. In subsection 95121(d)(10) the requirement to report Low Carbon Fuel Standard (LCFS) related non-emissions data proposed in the 45-day package was removed. To streamline reporting requirements that transportation fuel suppliers must comply with across various CARB programs, data reported to the LCFS program listed in subsection 95121(d)(10) need not be reported under MRR.
21. In subsections 95122(a)(3) and (4), 95122(b)(9) and (10), and 95122(d)(5), references to “supplier of imported LPG” were removed, as this definition was removed from subsection 95102(a), and references to the “importer of fuel” or “importer of LPG” were added. This change reverses proposed language in the 45-day package, and supports the definitional changes in 95102(a) that retain the point of regulation for imported LPG as the “importer of fuel” rather than the “operator of an LPG receiving facility.”
22. In section 95126 language was changed to require importers of cement to report data associated with cement or clinker imported into California and subsequently exported for use outside of California. This addition supports implementation of Senate Bill (SB) 596 by enabling CARB to track information on cement imported to California that is subsequently exported out of California.
23. In subsections 95126(c)(3) and (4), language was added in subsection 95126(c)(3) that will require cement importers to report the annual amount of electricity used to produce imported cement, as well as the annual average grid emission factor. Language previously in subsection 95126(c)(3) was moved to subsection 95126(c)(4). This change enables CARB to collect data to track and analyze information on greenhouse gas emissions associated with imported cement, supporting implementation of SB 596.
24. In subsection 95127(a)(4), the requirement for matching procured electricity with the hydrogen production facility load was revised to require monthly matching rather than the

45-day proposal that would have required annual matching through 2029, moving to hourly matching starting in 2030. This change ensures that the new hydrogen production calculation methods in MRR are consistent with existing LCFS program requirements.

25. In subsection 95127(d)(2)(C) the requirement to report LCFS-related non-emissions data proposed in the 45-day package was removed. To streamline reporting requirements and minimize reporting burden, data reported to the LCFS program listed in this section need not be reported under MRR.

26. In subsection 95133(b)(5), language was revised to clarify that this subsection refers to the reporting entity for which the verification body intends to provide verification services, not reporting entities who report to CARB under MRR or LCFS more broadly.

In addition to the modifications described above, additional modifications correcting grammar, punctuation and spelling have been made throughout the proposed changes. These changes are nonsubstantive.

## **Additional Document(s) or Incorporated Document(s) Added to the Record**

In the interest of completeness and in accordance with Government Code section 11347.1, subdivision (a), staff has also added to the rulemaking record and invites comments on the following additional document.

1. California Independent Systems Operator (CAISO). (2023, August 22). *Pending Tariff Language - Day Ahead Market Enhancements and Extended Day Ahead Market Tariff Amendment (ER23-2686)*. Available at: <https://www.caiso.com/documents/pendingtarifflanguage-dame-edam-tariff-amendment-er23-2686.pdf>.

These documents are available for inspection at the California Air Resources Board, 1001 I Street, Sacramento, California, 95814, between the hours of 9:00am to 4:00pm, Monday through Friday (excluding holidays). To inspect these documents please contact Lindsay Garcia, Regulations Coordinator, at (916) 546-2286.

## **Agency Contacts**

Inquiries concerning the substance of the proposed regulation may be directed to Syd Partridge, Manager, Climate Change Reporting Section, at (916) 750-0361, or Minh Pham, Chief, Program Planning and Management Branch, at (279) 208-7933.

## **Public Comments**

Written comments will only be accepted on the modifications identified in this Notice. Comments may be submitted by postal mail or by electronic submittal no later than the due date to the following:

Postal mail: Clerks' Office, California Air Resources Board  
1001 I Street, Sacramento, California 95814

*Electronic submittal:* <https://ww2.arb.ca.gov/lispub/comm/bclist.php>

Please note that under the California Public Records Act (Gov. Code § 7921.000 et seq.), your written and verbal comments, attachments, and associated contact information (e.g., your address, phone, email, etc.) become part of the public record and can be released to the public upon request.

In order to be considered by the Executive Officer, comments must be directed to CARB in one of the two forms described above and received by CARB no later than the deadline date for public comment listed at the beginning of this notice. Only comments relating to the above-described modifications to the text of the regulations shall be considered by the Executive Officer.

If you need this document in an alternate format or another language, please contact the Clerks' Office at (916) 322-5594 or by facsimile at (916) 322-3928 no later than five (5) business days from the release date of this notice. TTY/TDD/Speech to Speech users may dial 711 for the California Relay Service.

Si necesita este documento en un formato alterno u otro idioma, por favor llame a la oficina del Secretario del Consejo de Recursos Atmosféricos al (916) 322-5594 o envíe un fax al (916) 322-3928 no menos de cinco (5) días laborales a partir de la fecha del lanzamiento de este aviso. Para el Servicio Telefónico de California para Personas con Problemas Auditivos, ó de teléfonos TDD pueden marcar al 711.

California Air Resources Board



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Steven S. Cliff, Ph.D.,  
Executive Officer

Date: April 9, 2026

Attachments

*The energy challenge facing California is real. Every Californian needs to take immediate action to reduce energy consumption. For a list of simple ways you can reduce demand and cut your energy costs, see [CARB's website](http://ww2.arb.ca.gov) (ww2.arb.ca.gov).*