

Executive Order R-26-006

Relating to Resubmittal Package to the Office of Administrative Law for the Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation

Whereas, on February 26, 2026, the California Air Resources Board (CARB or Board) conducted a public hearing to consider the Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation, as set forth in Appendix A to the Initial Statement of Reasons released to the public on December 23, 2025, for a 45-day public comment period from December 26, 2025, through February 9, 2026;

Whereas, following the public hearing, the Board adopted Resolution 26-1 in which the Board approved for adoption sections 96070, 96071, 96072, 96073, 96074, 96075, 96076, and 96077, title 17, California Code of Regulations, as set forth in the Final Regulation Order;

Whereas, Resolution 26-1, directed the Executive Officer or their delegate to make any additional conforming modifications deemed appropriate available for public comment, with any additional supporting documents and information, for a period of at least 15 days. The Executive Officer or their delegate was directed to consider written comments submitted during the public review period and make any additional appropriate conforming modifications available for public comment for at least 15 days, and to take final action to adopt the regulation after addressing all appropriate modifications or present the regulation to the Board for further consideration if warranted;

Whereas, CARB submitted the Final rulemaking package to the Office of Administrative Law (OAL) on May 20, 2026, for review in accordance with the California Administrative Procedure Act;

Whereas, CARB withdrew the Final rulemaking package from OAL on June 23, 2026, and plans to resubmit it;

Whereas, modified regulatory language and supporting documentation were circulated for a 15-day public comment period, with the changes to the originally proposed text clearly indicated, according to provisions of California Code of Regulations, title 1, section 44 and Government Code section 11340.85, from July 27, 2026, to August 11, 2026;

Whereas, written comments were received during the initial 45-day comment period and supplemental 15-day comment period, and those comments were considered by the Executive Officer's delegate;

Whereas, CARB has determined that the proposed regulation is statutorily exempt from CEQA, pursuant to sections 38532(g) and 38533(g) of the Health and Safety Code (HSC). CARB notes that while this proposed regulation is expressly statutorily exempt, the proposed regulation is also exempt from CEQA pursuant to other applicable exemptions, including CEQA Guidelines, section 15061(b)(3) ("common sense" exemption), because it can be seen

with certainty that there is no possibility that the proposed activity may result in a significant adverse impact on the environment, and CEQA Guidelines, section 15306 (“information collection”), which exempts from CEQA basic data collection, research, management and evaluation activities which do not result in a serious or major disturbance to an environmental resource.

Now, Therefore, It Is Ordered that the recitals and findings contained in Resolution 26-1 are incorporated herein.

It Is Further Ordered that section 96070 through section 96077, Title 17, California Code of Regulations, are adopted as set forth in the “Final Regulation Order” attached to this Order.

It Is Further Ordered that the adopted regulatory text may be further revised with non-substantial or grammatical changes, which will be added to the rulemaking record and indicated as such.

Executed this 18th day of September, 2026 at Sacramento, California.

A handwritten signature in blue ink, reading "Courtney Prideaux Smith", is written over a horizontal line.

Courtney Prideaux Smith,
Principal Deputy Executive Officer

Attachments