

March 21, 2025

Liane M. Randolph
Chair, California Air Resources Board
1001 I Street, Sacramento, CA 95814

**Re:
Information Solicitation to Inform Implementation of California Climate-
Disclosure Legislation: Senate Bills 253 and 261, as amended by SB 219**

Dear Ms. Randolph,

The Meat Institute thanks you for the opportunity to submit these comments regarding the above-referenced information solicitation. The Meat Institute is the nation's oldest and largest trade association representing packers and processors of beef, pork, lamb, veal, turkey, chicken, and processed meat products and our member companies account for more than 95 percent of United States output of these products. California represents the largest number of USDA-inspected meat facilities (116) run by member companies, double that of our second largest state by USDA-inspected plant numbers. The Meat Institute works to provide resources and guidance to our members so that they can advance voluntarily climate-related risks and reporting without state or federal regulatory measures.

Meat Institute prepared these comments to help CARB determine implementation steps that are both credible and practical while also being workable for the affected businesses. To this end, we would like to emphasize the following key points:

- Our meat packer and processor members, along with the supplier members that support these businesses every day, are open to engagement on these topics and would welcome the opportunity to share challenges around GHG accounting and associated disclosures.
- CARB should offer flexibility in the implementation of these programs, especially in the early stages when businesses and their assurance providers are still learning compliance expectations and responding to evolving science and accounting standards. Additionally, businesses, or at least categories of businesses, operate differently. An implementation process that works well for one industry or business may not be practically implementable by another. Instead of having strict implementation requirements, CARB should offer businesses flexibility to ensure they can reasonably comply. This flexibility will only ensure CARB gets the best, most accurate information from reporting entities.

- GHG reporting and compliance can place a significant financial burden on the industry. To avoid unnecessary financial burdens and better ensure timely compliance and accurate reporting, we urge CARB to accept equivalent disclosures from other voluntary and regulatory programs. Our members would appreciate clarity around any equivalent disclosures that would be accepted under the CARB programs.
- Scope 3 emissions measurements and reporting are incredibly complex in animal agriculture, and the leading global standards for accounting are also in a state of revision expected to take several years. This complexity and evolving accounting standards will create additional confusion and uncertainty around what needs to be included in the measures, reporting and disclosures. Meat Institute requests CARB consider a safe harbor program for companies that comply in good faith with reporting requirements until accounting standards are finalized and clearly articulated to stakeholders. Additionally, it would be helpful to provide a period of transition relief related to reporting and enforcement.
- It's unclear how CARB plans to define the scope of businesses that must report under these programs. Potential reporting entities need this clarity as soon as possible to can prepare for compliance. Regardless of the ultimate scope of reporting entities, many of our member companies operate local brands with the support of a larger enterprise, which may not be directly required to comply. As part of its clarification on who is required to report, CARB should consider and build a pathway that makes it easy for the parent company to report (rather than individual subsidiaries), if this is the preferred route for reporting entities.
- Many companies are already providing GHG emissions reports and climate-related financial disclosures through global regulatory programs in Europe, Australia, the United Kingdom and more. At its core, sustainability is intended to increase efficiency, and SB 253 and 261 create a nuance and patchwork approach to new reporting that is unnecessary and overly duplicative of existing programs and standards around the world. To reduce redundancy and the risk of confusion, we urge CARB to align with appropriate international standards and frameworks, minimizing the burden on report preparation.
- We believe CARB has underestimated the cost and time associated with implementing the program. For one, there are a limited number of qualified audit/assurance services providers available to assist businesses as required under CARB. The availability of these audit and assurance services

providers will only decrease and the cost is likely to increase once CARB finalizes its reporting requirements of these programs. CARB should consider a flexible timeline that allows implementation to occur in a logical manner over an extended period to account for these transitions and challenges. This flexible, extended period will best ensure CARB receives timely, accurate information from reporting entities.

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The Meat Institute appreciates the opportunity to submit these comments and welcomes the opportunity to meet with the California Air Resources Board to discuss further. If you have questions or would like to discuss the issues or points presented, please contact me.

Respectfully submitted,

Samuel C Wildman

Samuel C. Wildman
Director of Strategic Projects