

March 21, 2025

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

Submitted online via the CARB Website.

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

Dear Chair Randolph and Staff:

We appreciate this opportunity to provide feedback to California Air Resources Board (CARB) staff to assist in the development of regulations pursuant to Senate Bills 253 and 261, as amended by SB 219. Our firm, Ashworth Leininger Group (ALG) is an environmental consulting company that works with numerous industries on the implementation and compliance with air, water, waste, and greenhouse gas regulations. We are also an accredited verification body under both the CARB Mandatory Reporting of Greenhouse Gas Emissions Regulation (MRR) and Low Carbon Fuel Standard (LCFS) programs. For the purposes of this letter we are representing our clients in the building materials industry that will be subject to SB 253 and SB 261. In consultation with our clients we have reviewed the information solicitation published on December 16, 2024 and are submitting comments on their behalf. Specifically, we are providing information pursuant to Questions 3b, 7, and 9d of the letter, below.

Question 3b: How could CARB ensure reporting under the laws minimizes a duplication of effort for entities that are required to report GHG emissions or financial risk under other mandatory programs and under SB 253 or 261 reporting requirements?

Many companies already report greenhouse gas emissions under 40 CFR Part 98. The forthcoming regulations should allow companies that already report under this regulation to use those reported values to avoid duplication of effort. Regarding Scope 3 emissions, the EPA Environmental Product Declaration (EPA) and Product Category Rules (PCRs) are currently in development and have received \$350 million in funding under Sections 60112 and 60116 of the Inflation Reduction Act (IRA) to develop reporting criteria including embodied GHG emissions (i.e., lifecycle GHG emissions). In addition, CARB is in the process of developing regulations for embodied carbon in building materials. Any Scope 3 reporting requirements should incorporate these programs by reference.

Question 7: Entities must measure and report their emissions of greenhouse gases in conformance with the GHG Protocol, which allows for flexibility in some areas (i.e. boundary setting, apportioning emissions in multiple ownerships, GHGs subject to reporting, reporting by sector vs business unit, or others). Are there specific aspects of scopes 1, 2, or 3 reporting that CARB should consider standardizing?



The MRR and LCFS regulations should be used as models for standardizing emissions reported under SB 253 to ensure fair, comparable, and accurate reporting of GHG emissions. The MRR uses 40 CFR Part 98 for emission calculations and as such, companies report using similar methods and emission factors, resulting in reported emissions that are standardized and comparable. Under the GHG protocol, companies use a wide array of emission factors resulting in high variability in reported emissions. As such, GHG emissions reported under the future SB 253 regulation should be standardized in a similar way to the MRR.

Scope 3 emissions are especially variable due to the wide variety in calculation methods available. The CA-GREET 3.0 models under the LCFS regulation¹ should serve as a model of how to obtain lifecycle emissions within a given industry that is comparable and standardized. While the existing LCFS models apply specifically to the renewable fuels industry, models should be developed for additional industries using the best available data. Without standardization, companies within a given industry will be calculating Scope 3 emissions that may be significantly different than their competitors due to inconsistencies in emission factors and methodology used.

Question 9d. When are data available from the prior year to support reporting?

In the environmental field, there are numerous reporting deadlines within the first few months of each calendar year. Examples of this include Title V reports, criteria pollutant emissions inventories, discharge monitoring reports, hazardous material inventory updates, and countless others. This time period is already compressed for environmental professionals and additional time is needed to accurately gather data, perform analyses, and prepare GHG emissions reports. For comparison, the MRR reporting deadline is April 10. To allow for collection of additional data required to report Scope 2 and 3 emissions, we suggest a deadline of April 30 or later.

We thank you for the opportunity to provide comments on these important regulations. Please contact me at eripley@algc corp.com should you need any clarification or have additional questions.

Best regards,

A handwritten signature in black ink that reads "Elliott Ripley". The signature is written in a cursive, flowing style.

Elliott Ripley
Principal
Ashworth Leininger Group

¹ See link: <https://ww2.arb.ca.gov/resources/documents/lcfs-life-cycle-analysis-models-and-documentation>