



California Delays First Corporate GHG Reporting Deadline

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Companies preparing to comply with California’s landmark climate disclosure regime now have a slight reprieve. On June 24, 2026, the California Air Resources Board (CARB) announced that it intends to defer the first reporting deadline for Scope 1 and Scope 2 greenhouse gas (GHG) emissions under SB 253 from August 10, 2026 to November 10, 2026, while the agency makes “limited” revisions to the related implementing regulations.

“The California Corporate Greenhouse Gas Reporting Program,” established by SB 253 (codified in California Health and Safety Code § 38532), requires U.S.-based companies, with total annual revenues in excess of \$1 billion that do business in California to annually disclose their Scope 1, Scope 2 and Scope 3 emissions for the prior fiscal year. SB 253 requires that the initial (first-year) annual emissions disclosures in 2026 address Scope 1 and Scope 2 emissions, and in subsequent years (beginning in 2027) must include Scope 3 emissions. For more details regarding California’s climate reporting statutes, see Akin’s updates on the topic at our *Speaking Sustainability* blog, including most recently [here](#) and [here](#).

What Happened?

CARB issued a Notice that it has withdrawn the climate disclosure regulations previously submitted to the Office of Administrative Law (OAL) and will issue a new draft containing limited amendments designed to clarify certain reporting requirements. CARB will provide for a 15-day public comment period and plans to resubmit a package of final regulations to OAL shortly thereafter. Because those revisions may delay final regulatory approval, CARB is proposing a corresponding three-month extension of the initial reporting deadline. The

agency stated that the extension is intended to provide reporting entities with additional certainty regarding their compliance obligations before disclosures become due.

Why It Matters

The announcement reflects the practical challenges associated with implementing one of the most ambitious corporate climate disclosure laws in the United States. Many companies have been preparing for an August reporting deadline while awaiting final regulatory clarity on key compliance questions, including reporting mechanics, data requirements and administrative procedures. Although the delay provides additional breathing room, it should not be viewed as a retreat from California's climate disclosure framework. CARB reaffirmed that SB 253 remains in effect and that covered companies will still be required to report Scope 1 and Scope 2 emissions for the prior fiscal year in 2026, with Scope 3 reporting scheduled to begin in 2027.

Key Takeaways for Reporting Entities

- **The first SB 253 reporting deadline is likely to move to November 10, 2026**, subject to completion of CARB's rulemaking process.
- **Additional regulatory changes are coming.** CARB will release a 15-day comment package containing targeted revisions and clarifications.
- **Compliance efforts should continue.** Companies should use the additional time to refine emissions inventories, validate data collection systems and prepare governance and assurance processes.
- **Scope 3 remains on the horizon.** The extension affects first-year Scope 1 and Scope 2 reporting, but does not appear to alter the statutory framework requiring Scope 3 disclosures beginning in 2027.
- **Boards and management should monitor further developments closely.** The forthcoming amendments may provide important insight into CARB's interpretation of key compliance obligations and reporting expectations.

Looking Ahead

CARB's announcement confirms that California regulators continue to refine the state's climate disclosure framework as implementation deadlines approach. Companies subject to SB 253 should monitor the forthcoming comment period carefully, as the anticipated amendments may provide important guidance on how CARB expects reporting entities to

satisfy their first-year disclosure obligations. For many organizations, the additional three months may prove invaluable, but the compliance clock is still ticking.

The companion climate-related financial risk reporting law, SB 261, remains stayed pending litigation before the U.S. Court of Appeals for the Ninth Circuit. See our blogs on this topic [here](#) and [here](#).

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