



California's Initial Climate Disclosure Regulation Takes Effect as First SB 253 Reporting Deadline Approaches

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The California Air Resources Board (CARB) recently **announced** that the California Office of Administrative Law approved its initial regulation implementing aspects of the state's corporate climate disclosure laws, effective October 12, 2026. Originally adopted by CARB in February, the regulation establishes an initial fee framework and formalizes November 10, 2026, as the first reporting deadline under SB 253, California's corporate greenhouse gas (GHG) emissions disclosure law. To facilitate initial reporting, CARB has launched a **voluntary online submission platform** for covered companies to provide contact information and submit Scope 1 and Scope 2 emissions reports. Companies alternatively may submit their information by email. In September, CARB also published updated **reporting guidance** and issued reminder letters to potentially covered entities. SB 253 generally applies to U.S.-based companies with more than \$1 billion in annual revenues that do business in California, with Scope 3 reporting requirements scheduled to begin in 2027.

Why It Matters: CARB's formal approval of the regulation marks another significant step toward implementation of California's climate disclosure program, notwithstanding legal challenges to SB 253, as well as broader federal efforts to scale back mandatory GHG reporting. With the first reporting deadline less than a month away, potentially covered companies should confirm their applicability assessments, finalize Scope 1 and Scope 2 emissions data and determine their preferred submission method. Although using CARB's reporting platform is voluntary, the underlying reporting and compliance deadlines are not. The development also underscores the increasingly divergent federal and state approaches to

corporate climate disclosure, reinforcing the importance of maintaining emissions reporting capabilities even as federal requirements increasingly are eliminated. We have written extensively regarding SB 253 and related compliance matters, most recently [here](#).

Our team continues to closely monitor developments related California's climate disclosure regime and is available to advise regarding any compliance or reporting questions you may have.

Which companies are affected by SB 253?

SB 253 generally applies to U.S.-organized companies doing business in California with total annual revenues in excess of \$1 billion. Both public and private companies that meet these criteria are subject to the law's reporting requirements.

What are the reporting requirements under SB 253?

Covered companies must report their greenhouse gas emissions, beginning with Scope 1 and Scope 2 emissions. Scope 3 reporting requirements are scheduled to begin in 2027.

When is the first reporting deadline?

The first reporting deadline under SB 253 is November 10, 2026. The regulation approved by the Office of Administrative Law formalizes this date.

What does the newly approved regulation establish?

The regulation, originally adopted by CARB in February 2026, establishes an initial fee framework and formalizes November 10, 2026, as the first reporting deadline under SB 253. The regulation became effective October 12, 2026.

How can covered companies submit their reports?

CARB has launched a voluntary online submission platform for covered companies to provide contact information and submit Scope 1 and Scope 2 emissions reports. Companies alternatively may submit their information by email.

Is use of CARB's online reporting platform mandatory?

No. Using CARB's reporting platform is voluntary. However, the underlying reporting and compliance deadlines are not. Covered companies must report regardless of which submission method they choose.

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