

# CARB to Delay Implementation of SB 253

June 25, 2026

On June 24, 2026, the California Air Resources Board (“CARB”) announced that it intends to revise its pending regulations implementing California’s Corporate Greenhouse Gas Reporting Program under the Climate Corporate Data Accountability Act (SB 253, codified in Health and Safety Code § 38532). Most notably, CARB stated that it will propose to defer the initial reporting deadline for Scope 1 and Scope 2 greenhouse gas (“GHG”) emissions disclosures from August 10, 2026 to November 10, 2026.

CARB also indicated that it intends to make limited revisions to the regulations to clarify certain reporting requirements and will release those proposed changes as part of a forthcoming 15-day public comment period before resubmitting the rulemaking package to California’s Office of Administrative Law (“OAL”).

As [previously](#) discussed, SB 253 was enacted in October 2023 and requires companies with more than \$1 billion in revenue that do business in California to report Scopes 1 and 2 GHG emissions annually beginning in 2026 for the 2025 fiscal year, and Scope 3 GHG emissions beginning in 2027 for the 2026 fiscal year.

In February 2026, CARB approved an initial regulatory package implementing the program and submitted it to OAL for final review and approval. CARB has now withdrawn that submission to allow additional time to make limited revisions and clarifications to the regulations before re-submitting the package to OAL.

CARB’s announcement provides welcome additional time for companies preparing for the first year of mandatory emissions reporting. We will continue to monitor these and related developments and will provide future updates.

CARB’s Notice of Upcoming Rulemaking is available [here](#).



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