

## SB 261 update: CARB issues enforcement advisory and opens public docket for voluntary submissions

December 4, 2025 | Client Update | 3-minute read

On December 1, 2025, the California Air Resources Board (CARB) issued an Enforcement Advisory clarifying that CARB will not take enforcement action against entities that do not post and submit SB 261 reports by the January 1, 2026 statutory reporting deadline in light of the Ninth Circuit's injunction. In addition, CARB simultaneously opened its public docket for entities wishing to voluntarily submit SB 261 reports at this time.

### Background

As discussed in our earlier [client update](#), on November 18, 2025, the Ninth Circuit issued an order enjoining enforcement of SB 261 pending its consideration of plaintiffs' appeal of the lower court's denial of their preliminary injunction motion. The plaintiffs include business groups challenging the validity of SB 253 and SB 261 under the U.S. Constitution, and have sought a preliminary injunction to pause the implementation of the laws while their legal challenge remains ongoing. The Ninth Circuit has scheduled oral arguments to consider plaintiffs' appeal of the lower court's preliminary injunction denial for January 9, 2026.

### CARB's Enforcement Advisory

- CARB's December 1, 2025 [Enforcement Advisory](#) (Enforcement Advisory) states that, in light of the Ninth Circuit's order, CARB will not take enforcement action against entities who fail to post and submit SB 261 reports by the January 1, 2026 statutory deadline for initial reporting. It also notes that CARB will provide further information, including an alternative date for SB 261 reporting, after the appeal in the Ninth Circuit is resolved.

### Open public docket

- In tandem with issuing the Enforcement Advisory, CARB opened its [public docket](#) for submission of SB 261 reports, stating that entities may choose to voluntarily submit such reports at this time.
- The webpage for the public docket includes submission instructions for voluntary reports, asking that entities include the following information:
  - A company statement on official letterhead, which, for entities submitting a consolidated report for parent and subsidiaries, should specify the list of subsidiaries included. Presumably, this company statement refers to the statement that CARB asked companies to provide in prior guidance regarding which reporting framework is being followed, which elements of the framework have been included or omitted and the reasons for such omissions and any plans for future disclosures. The webpage, however, is not explicit in this regard.

- A link to where the report is posted on the entity's publicly-accessible website, which can be submitted in the "Message" field in the public docket submission form.
- As flagged in our earlier client update, CARB has stated that the public docket will remain open until July 1, 2026, and the public docket submission form appears to indicate that this deadline remains applicable for voluntary report submission.

## Next steps

Although posting SB 261 materials to the public docket is voluntary at this time, companies should continue with their preparations to comply with SB 261 and monitor the CARB website and ongoing federal litigation for further developments. While it could be weeks or months after the January 9 oral arguments until the Ninth Circuit issues a ruling, it is possible CARB may issue further guidance regarding SB 261 compliance before then.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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