

## CARB defers initial SB 253 reporting deadline from August 10 to November 10 and plans rule changes

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On June 24, CARB announced that it is deferring the deadline for initial Scope 1 and Scope 2 greenhouse gas emissions reporting under SB 253 from August 10, 2026, to November 10, 2026, and making “limited” clarifications to the regulations it finalized earlier this year, which will be released for a 15-day public comment period. While the three-month delay provides welcome relief for in-scope companies, the potential for further changes adds uncertainty to an already fraught rulemaking process.

On June 24, 2026, the California Air Resources Board (CARB) [announced](#) that it is deferring the deadline for initial Scope 1 and Scope 2 greenhouse gas emissions reporting under SB 253 from August 10, 2026, to November 10, 2026. CARB is also withdrawing the regulation it approved in February 2026 (see [here](#) for our client update) from final review by the Office of Administrative Law (OAL) to propose “limited changes to the regulation to clarify certain requirements.” CARB expects to release the revised regulatory text for a 15-day public comment period before resubmitting it to OAL. CARB gave no indication as to the specific changes being contemplated or when the revised regulatory text will be released. As a practical matter, the additional three months provides welcome relief, but the prospect of rule changes after a rulemaking process characterized by delays, changes in direction and unresolved interpretive questions creates continued uncertainty for companies. The deferral also makes it more likely that the Ninth Circuit will rule on the pending constitutional challenge to SB 253 and SB 261 before the new compliance date.

### Takeaways and next steps

- **Continue to work toward compliance based on current rules and guidance.** While the November 10 date affords additional runway, companies that are in-scope based on the existing rules should continue preparing for compliance. The flexibility for initial reporting CARB previously announced appears to remain available, including (1) allowing companies that were not collecting Scope 1 and Scope 2 data as of December 2024 to comply by submitting a letter to this effect and (2) not requiring a particular reporting format or template for the initial report. However, whether CARB reconsiders this guidance remains to be seen.
- **Monitor CARB for the revised rules and subsequent comment period.** While CARB indicated changes will be “limited,” they may provide further clarity on points that have remained ambiguous to date. We will provide a further update when CARB issues the revised regulatory text.
- **Watch the Ninth Circuit.** The three-month deferral makes it more likely that the Ninth Circuit will rule on the pending constitutional challenge to SB 253 and SB 261 before the new November 10 compliance date. A ruling in favor of the challengers could put SB 253 obligations on hold entirely, while a ruling upholding SB 261 would reintroduce the reporting obligations under that law.

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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