



October 27, 2025

Sydney Vergis, Assistant Division Chief
Climate Disclosure Program
California Air Resources Board
1001 I Street
Sacramento, CA 95814
Delivered electronically: climatedisclosure@arb.ca.gov

RE: ABC Comments on CARB's Draft Template for Scope 1 and Scope 2 Greenhouse Gas Reporting (SB 253 Implementation)

Dear Ms. Vergis,

The American Biogas Council (ABC) is pleased to submit the following comments to the California Air Resources Board (CARB) on the California Greenhouse Gas (GHG) Reporting and Climate Related Financial Risk Disclosure Programs and the [Draft Reporting Template for Scope 1 and Scope 2 GHG Emissions](#).

The ABC is the voice of the U.S. biogas industry, with over 400 member companies in all parts of the biogas supply chain. We work to create the regulatory, policy, and economic conditions that will catalyze development of new biogas systems, thus creating jobs, adding new sources of revenue for farmers and rural towns, cultivating energy independence and security, reducing emissions, increasing circularity, and stimulating growth of the bioeconomy in North America. Through the natural process of anaerobic digestion, biogas systems recycle organic waste materials into a host of sustainable agriculture and renewable energy products, including biomethane, which serves as a drop-in substitute for natural gas or can also be used to create advanced fuels such as maritime fuels.

Thank you for your consideration of the comments herein. The ABC and its members welcome the opportunity to answer questions or provide clarification where needed.

Sincerely,

Heather Dziedzic
Vice President of Policy
American Biogas Council

Overview of feedback:

Thank you for the opportunity to provide comments on the proposed reporting framework. We commend CARB for its continued leadership in advancing transparent, science-based climate disclosure standards. To maximize the program's climate impact and alignment with California's decarbonization goals, we encourage CARB to recognize the full potential of biogas and renewable fuels. The term renewable fuels herein should explicitly include biomethane derived from diverse sustainable feedstocks and be considered inclusive of renewable heat and power—as these are critical components of the state's low-carbon transition.

We further recommend that CARB explicitly support the use of verified, market-based accounting frameworks—such as certified renewable gas certificates—to accurately track and report renewable fuel procurement. Incorporating robust, proven lifecycle analysis methods to quantify the positive climate impacts of anaerobic digestion from eligible organic waste feedstocks will ensure integrity and comparability of reported data. Finally, we urge CARB to establish clear reporting pathways for carbon capture and sequestration (CCS) from biogas systems, recognizing their potential to deliver additional, credible, and verifiable emissions reductions. Collectively, these measures will strengthen the credibility, flexibility, and effectiveness of California's corporate greenhouse gas reporting framework while reinforcing its global leadership on climate action.

Key Recommendations:

1. Recognize the Full Decarbonization Potential of Biogas and Renewable Fuels
2. Recognition of Market-based Accounting Frameworks
3. Utilize robust, proven¹ lifecycle analysis methods for measuring the positive impact of anaerobic digestion derived from eligible organic waste feedstocks
4. Include Reporting Pathways for Carbon Capture and Sequestration from Biogas Systems

¹ Both the federal Environmental Protection Agency's Renewable Fuel Standard and the California Low Carbon Fuel Standard utilize robust lifecycle emissions accounting methodologies, and allow the agencies to accurately assess the emission impacts of various clean fuels. The Argonne Research & Development Greenhouse gases, Regulated Emissions, and Energy use in Technologies (R&D GREET) model is available, extensively used, and provides a strong basis for lifecycle analysis for alternative fuels.

1. Recognize the Full Decarbonization Potential of Biogas and Renewable Fuels

To deliver on global climate objectives, protocols, target-setting, and reporting frameworks must mature to reflect the full potential of biomethane to help companies decarbonize. In fact, scientific literature supports this conclusion for deep decarbonization and net-zero strategies, which clearly articulates that sustainable molecules will be a critical component of achieving global net-zero. References of these studies include but are not limited to: [WRI](#) and [California's Deep Decarbonization Study](#). Current guidance across various standards and protocols, often limits recognition of biomethane primarily to direct thermal applications, excluding other impactful, verifiable, and science-aligned uses. Ensuring the scope of what is accepted under CARB's proposed framework to include all certified biomethane applications—such as electricity generation, transportation fuel, and pipeline injection—would drive greater climate impact and emissions reductions while maintaining environmental integrity. Therefore, we urge CARB to expressly recognise renewable fuels—including biomethane derived from diverse feedstocks—as a key component of the forthcoming reporting framework. Incorporating these fuels reinforces and expands practical decarbonization pathways for sectors that cannot yet fully electrify while recognizing the climate leadership actions many corporations are taking. We recommend that CARB permit reporting entities to apply a broad range of verified, market-based accounting mechanisms to track and account for procurement of renewable fuels and biomethane.

2. Recognition of Market-based Accounting Frameworks

We recommend that CARB explicitly permit reporting entities to apply a broad range of certified, market-based accounting mechanisms to track and verify procurement of renewable fuels and biomethane. This approach aligns with the high-level recommendations of the Let Green Gas Count Coalition², which call for recognition of robust market instruments—such as certified green-gas certificates—in Scope 1 emissions reporting. By adopting these mechanisms, CARB will help ensure that the full carbon reduction value of biomethane from diverse feedstocks is transparently accounted, will prevent double-counting or ambiguity, and unlock investment in decarbonization of hard-to-electrify sectors. The coalition's framework also provides six quality criteria for certificates (including unique claims, tracking/retirement, production data, chain of custody, market boundaries, and third-party verification) which could serve as a practical model for CARB's reporting program. Incorporating such flexibility and rigor will ensure that entities reporting under the program can credibly claim

² "Let Green Gas Count," Let Green Gas Count Coalition, accessed October 24, 2025, <https://letgreengascount.org/>

renewable fuel use, support comparability of disclosures, and accelerate deployment of low-carbon gaseous solutions across California.

Lastly, it is important to emphasize that alternatives like biomethane are critical to Scope 1 decarbonization and require significant upfront investment to scale production and distribution infrastructure. As mentioned above, these fuels play a vital role in decarbonizing hard-to-abate sectors, where direct electrification may not be technically or economically viable. By allowing the use of market-based instruments (MBIs) including book-and-claim systems and certified gas attribute certificates under Scope 1 target accounting, CARB can provide a powerful signal to the market that credible, verified low-carbon fuel use will be recognized under its program. According to the [2025 Sustainable Energy in America Factbook](#), produced by BloombergNEF in partnership with the Business Council for Sustainable Energy (BCSE), corporate clean energy purchasing reached new heights in 2024 with nearly 22GW of long-term power purchase agreements (PPA's) announced in the US alone. Virtual PPAs represented over 80% of this activity, reinforcing their role as a cornerstone of the voluntary clean energy market. As demonstrated through this example, this recognition is critical for mobilizing the capital needed to accelerate the development of biomethane projects, as MBIs offer a transparent, traceable way for companies to make environmental claims even when the physical supply chain constraints limit direct fuel delivery. In fact, according to [SBTi's Evidence Synthesis Report Part 2: Environmental Attribute Certificates – Fuels](#), states that "Overwhelmingly, the evidence is supportive of using EACs to address geographical mismatch between low-carbon fuel supply and demand, allowing organizations without physical access to low-carbon fuel or influence on the supply chain to benefit from the environmental attributes of the fuel. As well as increasing the "supply" of low-carbon fuels to more end users, evidence suggests that using mass balance and/or book and claim chain of custody systems could increase the efficiency of decarbonization by reducing costs, administrative burden, and lifecycle emissions associated with the transport and delivery of fuels (in comparison to physical delivery of low-carbon fuels to customers wishing to reduce their emissions)."

3. Utilize robust, proven³ lifecycle analysis methods for measuring the positive impact of anaerobic digestion derived from eligible organic waste feedstocks.

Lifecycle emissions assessment (often called Lifecycle Assessment or LCA) is the best approach for analysing the emissions impact of anaerobic digestion (AD) projects because it takes a complete,

³ Both the federal Environmental Protection Agency's Renewable Fuel Standard and the California Low Carbon Fuel Standard utilize robust lifecycle emissions accounting methodologies, and allow the agencies to accurately assess the emission impacts of various clean fuels. The Argonne Research & Development Greenhouse gases, Regulated Emissions, and Energy use in Technologies (R&D GREET) model is available, extensively used, and provides a strong basis for lifecycle analysis for alternative fuels.

cradle-to-grave view of all emissions and benefits associated with the system. CARB's Scope 1 and 2 reporting seeks to quantify direct and indirect emissions from operations. Lifecycle assessment (LCA) expands that view to include upstream and downstream emissions, ensuring that CARB's reporting frameworks recognize the true net climate benefits of technologies like anaerobic digestion (AD). Without LCA, emissions reductions from renewable fuels or biogas systems may be undercounted or misrepresented. Furthermore, lifecycle greenhouse gas emissions accounting methodologies should be verifiable and address emissions from initial feedstock extraction and processing through to use of the final product. Utilizing a robust, proven lifecycle analysis method for measuring the positive impact of AD systems is critical to capture entire net climate benefit of the project, as well as the climate benefit of using the digestate in applications such as fertilizer. The Research & Development Greenhouse gases, Regulated Emissions, and Energy use in Technologies (R&D GREET) model is available, extensively used, and applicable to domestic feedstocks. As much as possible, harmonization of standards and requirements with international guidelines is important.

4. Include Reporting Pathways for Carbon Capture and Sequestration from Biogas Systems

We ask CARB to establish a clear pathway within the proposed reporting framework to recognise and report CCS activities associated with biogas systems. When biogas is produced and then paired with CCS — for instance capturing CO₂ from anaerobic digestion or pipeline-injected biomethane and storing it permanently — the climate benefit is significantly enhanced and warrants explicit recognition in the framework. Allowing reporting entities to account for such integrated biomethane + CCS projects would support California's climate goals, support deployment of hard-to-electrify sectors, and unlock additional emission reductions. We recommend that CARB permit the use of verified, third-party certified credits or mass-balance tracking for biogas-derived CO₂ capture, ensure transparent chain-of-custody and retirement of captured carbon, and explicitly include this category in the GHG reporting template under Scope 1 or an equivalent offset/compensation category. This flexibility will provide consistency, integrity and comparability across corporations disclosing under the program and support California's decarbonization commitments.

Conclusion

The ABC appreciates CARB's collaborative approach in developing this draft template and its focus on flexibility, alignment with recognized frameworks, and administrative efficiency. The ABC and its members are committed to supporting CARB in finalizing the template and guidance, including through pilot testing and sector-specific input. We look forward to continued partnership to ensure the final framework is practical, consistent, and provides valuable climate information for all stakeholders.