

Public Comments to CARB's October 30 Building Embodied Carbon Reporting Technical Meeting

The undersigned organizations appreciate the opportunity to provide comments in response to the California Air Resources Board's (CARB) embodied carbon reporting technical meeting held on October 30th, 2025. Below, we outline key recommendations that all signatories agree can strengthen and ensure the success of CARB's embodied carbon program (AB2446 and AB43). Our recommendations primarily focus on opportunities to minimize duplicative or potentially burdensome reporting requirements that could dampen compliance with the law.

Covered Project Reporting

1. **Allow for any project subject to basic reporting to instead opt in to whole building life cycle assessments (WBLCA) and allow it to be used in lieu of basic reporting.** Our recommendation is to not require projects to fulfill two reporting requirements (basic reporting and WBLCA) but instead allow a project's WBLCA to satisfy the covered project reporting requirement. Additionally, allow those whose projects are required to do basic reporting to opt into the WBLCA approach instead.
2. **Require projects to only report once over the duration of the project, at the Certificate of Occupancy stage.** We recommend that project reporting (both Basic and WBLCA) be shifted to the Certificate of Occupancy stage and focused on as-built data which will provide a basis for verifying real reductions from projects. Reporting at certificate of occupancy will document that the project was constructed, including actual building product quantities, actual suppliers, and construction emissions data, rather than permit estimations. We believe the reporting requirement represents an unparalleled opportunity to upskill the market to create data that can facilitate future reductions.
3. **Explicitly state in the program requirements that assigning emission factors to the bill of materials/quantities is voluntary for Basic Reporting.** We commend CARB for undertaking the responsibility of conducting emissions calculations rather than delegating to the applicant.
4. **Do not require projects to report product-level cost data and labor costs as this information is not readily available on all projects.** Material and product cost information can be difficult to obtain per material or product at the permit stage (and even at occupancy) and is often bundled with other elements. We believe product-level cost data is important to collect and can be done through a separate data collection effort. We also recommend CARB not require labor costs be reported but confirm with the applicant if labor rates were included in the costs.
5. **Continue alignment with existing state agencies to reduce the administrative burden of reporting embodied carbon.** We recommend CARB continue to coordinate with the

Building Standards Commission (BSC) to align CALGreen WBLCA code requirements with CARB's reporting, as CALGreen requirements are updated in the next code cycle.

6. **Establish a data collection industry advisory group to refine the reporting and data collection over the next few years.** To ensure the program's success, as implementation rolls out over the next several years, we recommend CARB consult with building industry professionals and those submitting the required project data to assess requirements for cost/effort, usefulness of data, data quality, and duplication of data submittals. We suggest CARB establish a data collection advisory group to (1) provide feedback for refinement of both the reporting approaches and data collection tools and (2) provide insights or enable use of provided data in future embodied carbon research projects within the state.
7. **Clearly define and further elaborate on Product Disclosure Requirements.** As currently written, there is extremely limited detail on what the product disclosure requirements entail. Therefore, we cannot sufficiently comment on the degree of effort and feasibility of these requirements.

Covered Building Material Reporting

1. **Soften the two year age requirement for primary data.** We recommend extending the two year requirement to at least three years or follow the data requirements set forth in the product category rule (PCR). It is likely that within two years, very little will change in a product's manufacturing processes and if there were a significant difference in product development or manufacturing emissions, that will be an incentive enough to generate a new environmental product declaration (EPD) and/or conduct additional required data reporting. Re-verifying EPDs every two years may also become too costly for manufacturers. An alternative is to ask the manufacturers to sign an attestation every two years stating that their products and manufacturing process have not altered by more than 10%.
2. **Accept upstream datasets in EPDs, as identified and allowed in PCRs.** We recommend that CARB require the use of data prescribed in PCRs so that EPDs maintain their integrity and industry acceptance. Using U.S. Environmentally-Extended Input-Output (EEIO) emission factors could harmonize some data across products, but presents a fundamental shift in how manufacturer data is collected and EPDs are produced. We recommend avoiding or minimizing EEIO emissions factors to better align with existing industry practices. Finally, the use of EEIO factors does not differentiate between different supply chain providers for input products, significantly limiting the future ability for manufacturers to demonstrate carbon reductions through supply chain sourcing decisions.

The undersigned signatories look forward to working with CARB to implement AB2446 and AB43 swiftly and pragmatically. We are happy to address any questions, comments, or concerns that may arise.

Sincerely,

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