Airlines for America®

We Connect the World

April 17, 2026

Climate Disclosure Programs
Industrial Strategies Division
California Air Resources Board
climatedisclosure@arb.ca.gov

RE: Public Comments to March 23, 2026, Climate Disclosure Workshop

Dear Sir/Madam,

Airlines for America (A4A)[1], the principal trade organization for the U.S. airline industry, appreciates the opportunity to provide the California Air Resources Board (CARB) our thoughts on the *Virtual Public Workshop on California Corporate Greenhouse Gas Reporting* held on March 23, 2026. Our comments will focus on the Proposed Concepts for Subsequent SB 253 Rulemaking as we previously submitted comments to the *Information Solicitation to Inform Implementation of SB 253* back in March 2025.

A4A and our member carriers have set goals of achieving net-zero emissions by 2050. U.S. airlines have pursued ambitious domestic and international actions to help reduce emissions from aviation and are actively investing in practices, fuels and technologies to achieve these goals. A4A members currently publish company-specific corporate social responsibility/sustainability reports that rely on a variety of recognized protocols and reporting frameworks to provide clear, consistent and standardized information to the public and investors, including data on greenhouse gas (GHG) emissions.

In recent years, a growing number of international, national and subnational jurisdictions have introduced legislation that requires climate-related disclosures and reporting. California's climate disclosure legislation aims to increase transparency and availability of consistent, standardized information on companies' GHG emissions. A4A and our carriers have already shown, on a voluntary basis, a commitment to transparency around these topics and consistency across our membership. However, a patchwork of differing reporting requirements could undermine these shared goals by requiring conflicting jurisdiction-specific reports. We strongly encourage CARB to develop regulations that facilitate consistent reporting across jurisdictions that do not require different reporting specifically for California, which will create confusion among our stakeholders. To achieve our shared objectives, the regulations should enable companies to develop a single annual report that is consistent and compliant across jurisdictions.

[1] A4A's members are Alaska Air Group, Inc.; American Airlines Group, Inc.; Atlas Air Worldwide Holdings, Inc.; Delta Air Lines, Inc.; FedEx Corp.; JetBlue Airways Corp.; Southwest Airlines Co.; United Airlines Holdings, Inc.; and United Parcel Service Co. Air Canada is an associate member.

While many of the proposed concepts presented in the webinar are novel in nature, we strongly encourage CARB to draft regulations that adhere and defer to existing accounting and reporting methodologies that are used in existing voluntary and regulatory programs to reduce the administrative burden.

- Established accounting methodologies, such as the GHG Protocol, allow companies to apply one of two organizational boundaries, following either the equity or control approach. Within the control approach, companies can define whether they use operational or financial control.
- Both the International Sustainability Standards Board (ISSB) and the Global Reporting Initiative (GRI) require companies to conduct materiality assessments to determine, on their own, what material topics they should report on.
- The GHG Protocol provides guidance on how emissions reduction from sustainable aviation fuel (SAF) is calculated and reported.

Of the Scope 3 reporting options that CARB has proposed, Option 1: Broad Applicability, with companies able to self-determine material versus *de minimis* categories, is most aligned with existing guidance from GHP, ISSB and GRI. Therefore, we would encourage CARB to adopt this option.

We encourage CARB to allow companies to self-select appropriate emission factors without limitations on emission factor sources from CARB to quantify their GHG inventories and receive assurance. Companies should simply be required to maintain records supporting their choice of emission factors. If California were to limit the scope of factors, it would create inconsistencies in reporting, confusion and potentially require restatement of emissions for prior years. Companies have spent large amounts of human and financial capital creating inventory plans and thoroughly documenting and explaining all emissions factors used for their assurance providers to review and audit. A company should not be required to produce any information that is already included in the assurance provider's audit opinion. Further, airlines generally purchase SAF that has obtained third-party certification of the carbon intensity, or emissions factor, providing additional credibility to the emissions reductions calculated. These values are certified against several different international standards and methodologies for SAF and, therefore, CARB is further encouraged not to limit emission factor sources.

A4A members already provide detailed and verified information and data on their GHG emissions across Scopes 1, 2 and 3 with varying levels of assurance. The complexity and increasing costs associated with finding third-party assurance providers to validate GHG emissions at various assurance levels increases the administrative burdens of reporting entities to comply with different reporting requirements. Our members note that their current costs to compile, report, and assure GHG emissions are higher than, and not in the ballpark of, CARB's estimated costs presented in the workshop. As emissions reporting moves from voluntary to mandatory, we also expect assurance costs to increase, with demand for auditing services exceeding the supply of assurance providers.

We appreciate the opportunity to engage on this topic and look forward to further opportunities for collaboration. We welcome the opportunity to discuss our views in greater detail should you have any questions.

Sincerely,

Brandon Graver, PhD
Director, Environmental Affairs
Airlines for America