



June 1, 2026

Lauren Sanchez
Chair
California Air Resources Board
1001 I Street
Sacramento, CA 95814

RE: SB 253 – Climate Corporate Data Accountability Act

Thank you for the opportunity to respond to the California Air Resources Board (CARB) March 23rd request for comments on the implementation of California Senate Bill (SB) No. 253, Climate Corporate Data Accountability Act (SB 253), as amended by SB No. 219, Greenhouse gases: climate corporate accountability: climate-related financial risk. The American Cleaning Institute (ACI) is the national trade association made up of 160+ members and represents the \$60 billion U.S. cleaning product supply chain. Our membership includes household and institutional cleaning product manufacturers as well as their ingredient and packaging suppliers. ACI serves the growth and innovation of the U.S. cleaning products industry by advancing the health and quality of life of people and protecting our planet through a continuous commitment to sound science.

ACI's mission in sustainability is to enable our membership to drive reductions in environmental impact across our industry and throughout our supply chain. ACI members are aligned on guiding principles for greenhouse gas (GHG) accounting and reporting in the cleaning product supply chain, which inform our comments on SB 253. Our comments with respect to SB 253 focus on enabling maximum flexibility to help members provide accurate reporting while navigating the evolving GHG disclosure landscape in other jurisdictions.

Importance of flexibility and interoperability with existing standards

The Greenhouse Gas Protocol (GHGP) is already widely used by ACI member companies for calculating and disclosing GHG emissions. For that reason, ACI encourages CARB to align with the GHGP which provides guidance on many of the topics for which CARB is soliciting feedback, such as boundary selection, accounting methods, and data and emissions factor hierarchies. ACI advocates for the greatest amount of flexibility to allow companies to report using methods that best allow each reporting entity to provide accurate data. Wherever possible, we encourage CARB to align with the GHGP which is heavily referenced and accepted by other global GHG disclosure regimes. Such interoperability with other disclosure programs would not only reduce the reporting burden faced by members, but drive clarity and consistency for both preparers and users of the information.

Assurance and economic analysis

ACI appreciates the additional clarity around the expectations for assurance. The current market for GHG emissions assurance is still developing and there are varying current levels of adoption among companies. The rigor of the assurance procedures may vary depending on several factors, which could include the size and complexity of the business, quantification methodologies utilized, documentation availability as well as the requirements of the specific provider utilized by individual companies. We do not believe that the economic analysis provided fully accounts for the current range of assurance providers, procedures, and rigorous nature of assurance engagements, all of which typically result in costs above the range provided by CARB. In addition, members have expressed that assurance engagements are often lengthy, in some cases spanning multiple months. This is especially true for those companies with multiple business lines where more complicated GHG accounting methodologies are applied, requiring more extensive procedures. ACI advocates for flexibility in reporting timelines as well as limiting the number of assurance engagements to no more than one per year.

Reporting timeline

ACI does not believe that a fixed-date deadline is feasible for future reporting if the accommodation allowing companies to use data from the most recent preceding fiscal year (ex. using 2024-2025 date for reporting in 2026) is removed. For example, a reporting date of August 10th on an annual basis will be infeasible for companies with a late spring or summer reporting year end. With the added requirement for assurance in 2027, it will be extremely difficult for companies to complete the data collection, calculation, and assurance process between the end of the reporting year and a continued reporting deadline of early August. Given that some members report their assurance process takes multiple months to complete, ACI recommends that, beginning in 2027, CARB consider allowing reasonable flexibility in the reporting timeline to allow companies to file disclosures up to 120 days after the end of the company's reporting year.

Scope 3 reporting options

ACI is most supportive of Option 3 to phase in Scope 3 categories. ACI members agree that the categories proposed for initial phase are broadly applicable within our industry and across sectors. Members report that they are currently calculating relevant Scope 3 categories as aligned with the GHGP Scope 3 Standard and Guidance.

Conclusion

Thank you for the opportunity to provide comments on CARB's proposed SB 253 implementation. We look forward to working with CARB to reduce fragmentation and increase interoperability in the GHG emissions reporting space and enable a practical and flexible disclosure program. Please contact me at LArthur@cleaninginstitute.org if there are further questions regarding these comments.

Sincerely,

A handwritten signature in black ink that reads "Leeann Arthur". The script is cursive and fluid, with the first name "Leeann" and last name "Arthur" clearly distinguishable.

Leeann Arthur
Senior Director, Sustainability
American Cleaning Institute