



June 1, 2026

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

RE: ABC Public Comments on March 23, 2026 Climate Disclosure Workshop

To whom it may concern,

The American Biogas Council (ABC) is pleased to submit the following comments to the California Air Resources Board (CARB) related to the [March 23, 2026 Climate Disclosure Workshop](#).

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,

Alycia Tolman
Director of Carbon Policy
American Biogas Council

Overview of feedback:

Thank you for the opportunity to provide comments on the on-going implementation of SB 253 and related greenhouse gas disclosure requirements. ABC's comments herein build on previous comments submitted on October 27, 2025 on the draft template for Scope 1 and Scope 2 GHG reporting.

ABC supports CARB's efforts to develop a reporting framework that is rigorous, practical, interoperable with existing disclosure systems and requirements, while capable of recognizing the full range of decarbonization pathways necessary to achieve California's climate objectives. As CARB continues to develop these requirements, ABC encourages maintaining flexibility for emerging accounting methodologies while ensuring alignment with existing California programs and internationally recognized GHG accounting frameworks and standards. As such, ABC appreciates CARB's emphasis on administrative efficiency, stakeholder engagement, and consistency with established reporting standards. Alignment with widely used disclosure systems (e.g. GHG Protocol, CDP, ISSB, etc.) will help reduce duplicative reporting burdens while improving comparability and usability of emissions disclosures.

Key Recommendations:

1. Recognition of Renewable Fuels and Avoided Methane Reductions
2. Flexibility During Ongoing GHG Protocol Revisions
3. Additional Recommendations and Considerations

Q's: What accounting methods does your organization currently use for Scope 1, 2, and 3 GHG emissions? Should CARB consider allowing other accounting methods? If so, which ones and why?

Recognition of Renewable Fuels and Avoided Methane Reductions

ABC strongly encourages CARB to allow companies to account for and disclose renewable natural gas ("RNG") procured through book-and-claim systems within California's climate disclosure reporting framework. Reporting entities should be able to reflect the emissions reduction benefits associated with verified RNG procurement, including RNG and other biogas-derived fuels, where the environmental attributes are properly tracked and retired.

This treatment is important for hard-to-electrify sectors that continue to rely on thermal energy and existing gaseous fuel infrastructure. For these sectors, book-and-claim procurement can provide a practical pathway to support lower-carbon fuel use even where physical delivery of RNG is not feasible. CARB's reporting framework should therefore provide a clear mechanism for companies to disclose these purchases and account for their associated emissions benefits.

Additionally, California has long recognized lifecycle-based accounting and market-based attribution systems across multiple climate programs, including the Low Carbon Fuel Standard ("LCFS"). As such, ABC encourages CARB to build upon these precedents by allowing companies to utilize supplier-specific emissions factors and lifecycle carbon intensity values when accounting for renewable fuels within Scope 1, Scope 2, and Scope 3 emissions inventories. In particular, ABC encourages CARB to allow the use of CARB LCFS carbon intensity pathways and associated lifecycle emissions accounting methodologies as a basis for supplier-specific emissions factors, including the recognition of avoided methane emissions where supported by verified lifecycle analysis. Existing lifecycle analysis models, including CARB LCFS methodologies and the Department of Energy's Argonne GREET model, provide a robust and widely accepted foundation for supplier-specific emissions accounting associated with renewable fuels.

Providing Guidance During Ongoing GHG Protocol Revisions

The treatment of several relevant GHG accounting issues remain under development – including the on-going work under the GHG Protocol and associated technical working groups. In particular, ABC notes that important areas of GHG accounting guidance related to biomethane, renewable gaseous fuels, and market-based instruments remain under development, including issues identified by the Let

Green Gas Count Coalition¹. While stakeholders are actively working to develop accounting guidance addressing the upstream impacts and attribute treatment of biomethane and other low-carbon fuels, the GHG Protocol does not yet provide workable rules regarding the treatment of market-based instruments for renewable gaseous fuels, creating ongoing uncertainty for project developers, corporate purchasers, and other market participants seeking to invest in and utilize low-carbon fuel pathways.

In particular, The GHG Protocol does not currently provide direct guidance on how companies should account for book-and-claim procurement of renewable natural gas (“RNG”) and other renewable gaseous fuels in conjunction with Scope 1 and Scope 3 reporting. The GHG Protocol has long allowed Scope 2 inventory reporting to include power purchases using market and contractual instruments such as Book and Claim. The Secretariat of the Protocol has engaged a Technical Working Group on Actions and Market Instruments to make recommendations on extending recognition of contractual and market instrument purchases of low carbon inputs to Scopes 1 and 3. That group has recommended the creation of a multi-statement reporting structure that would include a Market-Based GHG Inventory option that would allow the reporting of Book and Claim transactions for Scope 1 and 3.² Unfortunately, the Action and Market Instruments Standard will not be completed until 2028. In the meantime, CARB should directly note that parties can report Book and Claim transactions for RNG and other low carbon inputs for Scope 1 and 3 inventories.

In addition, there is a similar lack of clarity regarding the treatment of methane abatement embedded in RNG and other low carbon fuels. The RNG industry and other stakeholders are currently working through these issues through the Clean Energy Accounting Project (“CEAP”) and in conjunction with the GHG Protocol Action and Market Instruments (“AMI”) working group. In the meantime, ABC urges CARB to allow methane abatement reporting as part of Scope 1, 2 and 3 inventories. This recognition of lifecycle carbon intensity findings is consistent with the LCFS and other existing programs.

Companies cannot wait for final GHG Protocol guidance before making procurement and reporting decisions. Final guidance is not expected until 2028 or later, while companies subject to California’s climate disclosure requirements will need to begin developing reporting systems and documenting climate-related activity much sooner. Without additional clarity from CARB, companies may be

¹ “Let Green Gas Count” is an industry-led coalition advocating for clarity regarding treatment of renewable gaseous fuels and market-based instruments within the Greenhouse Gas Protocol. See [Let Green Gas Count](#)

² See GHG Protocol, “[Actions and Market Instruments Phase 1 Progress Update White Paper](#)”, p. 4.

uncertain whether and how book-and-claim RNG transactions can be reflected in their climate disclosures.

Q's: What criteria should emission factors meet to be used in this program? How should reporters document and explain their use of a particular emission factor, including proprietary models? How should reporters document and explain when changing EFs from a prior year?

CARB should allow for the use of the GREET model and for LCFS carbon intensity ("CI") scores to be broken down into Scope 1-3 and impact emissions factors. This will align the Program with CARB's existing climate policies and will support transitioning renewable fuels from the transportation sector to other hard-to-abate sectors, in line with CARB's priorities as articulated in the 2022 Scoping Plan. The LCFS includes existing supplier-specific and other emissions factors and reporting data approved by CARB, which should be allowed to be included in corporate climate reporting, where applicable. Where lifecycle-specific emissions factors are used, they should be updated annually, based on updated carbon intensity reporting under the LCFS, to cover the most recent data and align with the climate disclosure reporting year.

Allowing the use of verified supplier-specific emissions factors better reflects real-world emissions outcomes, supports consistency across California climate programs, enables recognition of low-carbon fuel procurement outside the transportation sector, and encourages investment in methane reduction and waste-to-energy infrastructure. Where lifecycle-based supplier-specific emissions factors are utilized, CARB should allow for periodic updates consistent with annual LCFS carbon intensity reporting cycles and other verified reporting programs. In addition, supplier-specific emissions factors and associated lifecycle claims can be subject to independent third-party verification, helping ensure transparency, consistency, and auditability.

Q: Option 3: Category Phase-In: Are these the appropriate categories to prioritize for initial reporting based on data availability and relevance across sectors?

ABC supports Option 3 and phasing in Scope 3 reporting by categories, which will minimize costs for reporting entities, according to CARB's estimates (slide 36). In addition, ABC supports the proposed categories for initial reporting, including beginning with fuel and energy-related activities (Category 3), among other frequently reported activities.

Additional Recommendations

ABC supports inclusion of:

- reasonable de minimis reporting thresholds, including consideration of a 5 percent threshold;
- phased implementation of Scope 3 reporting categories;
- prioritization of fuel- and energy-related activities within early Scope 3 reporting requirements; and
- clear transition and safe harbor provisions to support good-faith reporting efforts while data systems and accounting methodologies continue to mature.

Conclusion

The ABC appreciates CARB's collaborative approach in developing these requirements 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 requirements. We look forward to continued partnership to ensure the final framework is practical, consistent, and provides valuable climate information for all stakeholders.