



February 9, 2026

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

Re: AF&PA Comments on Proposed California Corporate Greenhouse Gas Reporting and Climate-Related Financial Risk Disclosure Initial Regulation

Dear Ms. Sanchez,

On behalf of our members, the American Forest & Paper Association (AF&PA) appreciates the opportunity to comment on the proposed initial regulation to implement the Climate Corporate Data Accountability Act (SB 253) and the Climate-Related Financial Risk Act (SB 261). We are writing to support comments filed by the California Chamber of Commerce (CalChamber).

Introduction

The American Forest & Paper Association (AF&PA) serves to advance public policies that foster economic growth, job creation and global competitiveness for a vital sector that makes the essential paper and packaging products Americans use every day. The U.S. forest products industry employs more than 925,000 people, largely in rural America, and is among the top 10 manufacturing sector employers in 44 states. Our industry accounts for approximately 4.7% of the total U.S. manufacturing GDP, manufacturing more than \$435 billion in products annually. AF&PA member companies are significant producers and users of renewable biomass energy and are committed to making sustainable products for a sustainable future through the industry's decades-long initiative — [*Better Practices, Better Planet 2030*](#).

Our members have decreased their greenhouse gas (GHG) emissions by 36 percent between 2005 and 2022 through improving energy efficiency, switching to less carbon-intensive fuels, and continued use of carbon-neutral biomass. In California, the industry employs more than 55,000 individuals in nearly 385 facilities, contributes \$477 million in state and local taxes, and manufactures more than \$23.6 billion in products.

We are writing to support the comments filed by the CalChamber in their entirety. We would like to highlight the following points made in the CalChamber comments:

- The rulemaking proposes significant defining terms that will result in substantial compliance costs for applicable entities, and therefore CARB should be required to conduct a Standardized Regulatory Impact Assessment (SRIA) under the Administrative Procedure Act (APA) for major regulations.
- The proposed August 10 reporting deadline poses a concern for companies that must not only compete for a limited pool of third-party assurance providers, but also contend with increasingly complex emissions reporting requirements. CARB should consider alternative solutions outlined by CalChamber.
- AF&PA shares CalChamber's legal concerns regarding various elements of the proposed regulation.
- The proposed enforcement and penalty provisions should be revised to be more proportional, fair, and durable, as outlined by CalChamber.
- Definitions relating to applicability should be further refined to avoid overbreadth.
- CARB should establish a codified safe harbor to protect good-faith compliance efforts.

Thank you for your consideration of these comments. If you have any questions, please contact me at Julie_Landry@afandpa.org.

Sincerely,

Julie Landry

Vice President, Government Affairs

American Forest & Paper Association