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California Air Resources Board
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RE: Response to California Air Resources Board Proposed Amendments to the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions

We appreciate the opportunity to provide feedback to the California Air Resources Board (CARB) Proposed Amendments to the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions. We support the goals of the amendments to improve clarity for entities as to their reporting requirements, to enable complete and accurate GHG emissions estimates, to improve data transparency and allow for more robust analysis of the statewide greenhouse inventory program and other related programs.

In addition to the amendments outlined in the CARB proposal, we recommend that the Board also consider requiring the data to be reported in structured, standardized format using open data standards. An important aspect of understanding and addressing climate change involves data governance - the cost-effective management of climate data assets through a structured system of policies, roles, processes, and controls to ensure availability, usability, and integrity. Implementing structured data standards to enable digital reporting is a proven approach that reduces costs, streamlines and speeds data processing, and generates better quality data for decision-making.

XBRL US is a nonprofit data standards organization, with a mission to improve the efficiency and quality of reporting in the U.S. by promoting the adoption of business reporting standards. Our organization is a jurisdiction of XBRL International, the nonprofit consortium responsible for developing and maintaining the technical specification for XBRL, which is a free and open data standard widely used around the world for reporting by public and private companies, as well as government agencies. XBRL is not a product or service, it is an open standard used to improve transparency and accessibility of information. Millions of public and private companies, banks, governments, and utilities report in XBRL today to regulators worldwide. Members of XBRL US include accounting firms, public companies, software, data, and service providers, and other nonprofits and standards organizations.

Environmental regulators like CARB can improve the accessibility and usability of climate datasets by establishing a semantic data model through a taxonomy or ontology, whereby reported data can be easily catalogued and shared. By collecting, or converting the data on receipt, into structured, standardized format following a single semantic data model (schema), data is rendered machine-readable and can be automatically consumed and analyzed. Structured data can be more easily validated when prepared and received, which increases data quality and usefulness as inconsistencies and errors can be quickly identified and resolved.

Furthermore, other state regulators including Washington State and more recently, New York State, also collect facilities level emissions data, and until 2024, the U.S. Environmental Protection Agency (EPA) collected facilities level data on GHG emissions. The ability to comingle and analyze these disparate datasets would be extremely valuable to assess climate impact nationwide, compare the usefulness of state programs to reduce climate impact, and to make meaningful strategic decisions. If regulators adhered to the same semantic data model for GHG emissions data that each agency collects, all data would be interoperable and usable without the need for complex and often error-prone data mapping and vetting. Regulators could continue to maintain their own datasets and process for data collection, but all regulatory datasets would be interoperable because they would be identically structured.

In addition, CARB will soon begin collecting GHG emissions data from corporate entities through SB 253, the Corporate Climate Accountability Act. Other states including New York and New Jersey have legislation that also calls for corporate reporting of GHG emissions. If this data were reported following the same semantic data model, it would also be fully interoperable and could be automatically extracted and analyzed, significantly enhancing the ability to perform robust, actionable analysis.

Interoperability means that regulators can share data and tools for querying, extraction, and analysis (thus reducing the cost of building and maintaining applications), and can perform more robust analysis. Analyzing information from thousands of entities requires the same effort and cost as analyzing data from one entity when datasets are interoperable.

In December 2025, we conducted research on the various state and federal collections of climate and environmental data which further explains this approach. We respectfully ask that CARB consider this paper, Digital data to combat climate change, as well as a blog and podcast prepared by the Data Foundation that addresses the same topic, The Case for Standardizing the Way We Report Climate and Environmental Data. The podcast featured Catherine Atkins, Senior Fellow with the Data Foundation's Climate Data Collaborative.

Thank you for the opportunity to provide input to the Proposed Amendments to the Regulation for the Mandatory Reporting of Greenhouse Gas Emissions. We would be happy to discuss our recommendations in greater detail. I can be reached at (917) 582-6159 or Campbell.Pryde@XBRL.US.

Sincerely,

Campbell Pryde
President and CEO, XBRL US