

Deadline for Carbon-Related Disclosures Under CA AB 1305 Quickly Approaching

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The deadline for the California law requiring disclosure of information substantiating carbon reduction claims is January 1, 2025, so companies should begin working on these disclosure statements if they are not underway or posted on the website already.

As we wrote about [here](#) and [here](#), California law, AB 1305, the Voluntary Carbon Market Disclosure Act (or “VCMMDA”) requires companies making any carbon reduction claims to disclose on their websites the following information pertaining to the greenhouse gas emissions associated with the claims:

- All information documenting how, if at all, a “carbon neutral,” “net zero emission,” or other similar claim was determined to be accurate or actually accomplished and how interim progress toward that goal is being measured. This information may include, but is not limited to, (1) disclosure of independent third-party verification of the entity’s greenhouse gas emissions, (2) identification of its science-based targets for its emissions reduction pathway and (3) disclosure of the relevant sector methodology and third-party verification used for the science-based targets and emissions reduction pathway.
- Whether there is independent third-party verification of the company data and claims listed.

This provision is applicable to companies who operate in California and make these claims outside of California, or who make these claims within California. It is not limited to claims based on voluntary carbon offsets. If companies are making claims based on carbon offsets, they will need to disclose additional information related to the offset, as we outlined [here](#).

If you’d like help preparing the disclosure statement or guidance regarding where to place the statement, please reach out to [Katie Rogers](#) or [Gonzalo Mon](#).