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**SENATE BILL 6092**

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**State of Washington**

**68th Legislature**

**2024 Regular Session**

**By** Senator Shewmake

1 AN ACT Relating to disclosure of greenhouse gas emissions; and  
2 adding a new chapter to Title 70A RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** (1) The legislature finds that  
5 Washingtonians are embracing a clean energy future and reducing the  
6 state's greenhouse gas emissions over time. They desire accurate  
7 information about the emissions associated with the products they  
8 purchase and the power that they consume. The largest businesses in  
9 the state are already assessing their carbon footprint in response to  
10 consumer demands and in order to comply with policies such as the  
11 Washington climate commitment act, chapter 70A.65 RCW. Consumers want  
12 to know about the complete emissions footprint of a business, not  
13 only the direct emissions from operations they own or control, but  
14 also those emissions associated with their supply chains and the  
15 extraction and processing of raw materials.

16 (2) The legislature also finds that to avoid confusing and  
17 duplicative reporting, the largest businesses should employ  
18 consistent protocols to inventory their emissions. Therefore, the  
19 legislature intends that these emissions inventories should be  
20 performed regularly, made easily accessible for review by the public,  
21 and independently audited to ensure their accuracy and completeness.

1 The inventory should also rely to the extent practicable upon  
2 existing emissions reporting requirements associated with other state  
3 or federal emissions reduction policies. It should minimize  
4 additional regulatory requirements and rely upon independent auditing  
5 as well as the public's review to ensure the inventory information is  
6 complete, accurate, and useful.

7 NEW SECTION. **Sec. 2.** The definitions in this section apply  
8 throughout this chapter unless the context clearly requires  
9 otherwise.

10 (1) "Department" means the department of ecology.

11 (2) "Greenhouse gas" has the same meaning as defined in RCW  
12 70A.45.010.

13 (3) "Reporting entity" includes a partnership, corporation,  
14 limited liability company, or other business entity formed under the  
15 laws of this state, the laws of any other state or territory in the  
16 United States or the District of Columbia, with total annual revenues  
17 exceeding \$1,000,000,000 and that does business in Washington.

18 (4) "Scope 1 emissions" means all direct greenhouse gas emissions  
19 that stem from sources that a reporting entity owns or directly  
20 controls, regardless of location including, but not limited to, fuel  
21 combustion activities.

22 (5) "Scope 2 emissions" means indirect greenhouse gas emissions  
23 from electricity purchased and used by a reporting entity, regardless  
24 of location.

25 (6) "Scope 3 emissions" means indirect greenhouse gas emissions,  
26 other than scope 2 emissions, from activities of reporting entity  
27 that stem from sources that the reporting entity does not own or  
28 directly control and may include, but are not limited to, emissions  
29 associated with the reporting entity's supply chain, business travel,  
30 employee commutes, procurement, waste, and water usage, regardless of  
31 location. For the oil, gas, coal, and natural gas industries, scope 3  
32 emissions include emissions from the use of products sold by that  
33 reporting entity.

34 NEW SECTION. **Sec. 3.** (1) Beginning October 1, 2026, and by each  
35 October 1st thereafter, a reporting entity must report to the  
36 department the entity's scope 1 emissions and scope 2 emissions for  
37 the prior calendar year. Beginning October 1, 2027, and by each  
38 October 1st thereafter, a reporting entity must report to the

1 department the entity's scope 3 emissions for the prior calendar  
2 year. The report must be consistent with the guidelines required  
3 under this section. The report must include the name of the reporting  
4 entity and any trade names, assumed names, and logos used by the  
5 reporting entity. The report may be consolidated at the parent  
6 company level. If a subsidiary of a parent company qualifies as a  
7 reporting entity under section 2 of this act, the subsidiary is not  
8 required to prepare a separate report. The report must be accompanied  
9 by a third-party audit as required in subsection (6) of this section.

10 (2) By January 1, 2025, the department must adopt by rule  
11 guidelines for use by reporting entities in making the reports  
12 required under subsection (1) of this section.

13 (a) To the extent practicable, the guidelines should incorporate  
14 the greenhouse gas protocol corporate accounting and reporting  
15 standard and greenhouse gas protocol corporate value chain (scope 3)  
16 accounting and reporting standard developed by the world resources  
17 institute and the world business council for sustainable development.  
18 The guidelines should also incorporate from this protocol the  
19 guidance for scope 3 emissions calculations that detail acceptable  
20 use of both primary and secondary data sources, including the use of  
21 industry average data, proxy data, and other generic data in its  
22 scope 3 emissions calculations.

23 (b) Wherever possible, the guidelines should align reporting  
24 timelines and information with other emissions reports and analysis  
25 required by other state and federal emissions reduction laws and  
26 policies.

27 (c) The department may revise the guidelines from time to time to  
28 be consistent with emissions reporting protocols that reporting  
29 entities follow in other jurisdictions in which they do business,  
30 including adopted rules of the United States securities and exchange  
31 commission and nongovernmental organizations such as CDP global.

32 (3) In developing the guidelines, the department must consult  
33 with and consider the input from stakeholders that are reporting  
34 entities, stakeholders reporting consumer and environmental justice  
35 interests, and other stakeholders, including experts in climate  
36 science and corporate greenhouse gas emissions accounting. The  
37 department must also consult with reporting entities that have  
38 demonstrated leadership in full-scope greenhouse gas emissions,  
39 public disclosure, and emissions reductions.

1 (4) The department must investigate the availability of data and  
2 generally accepted protocols for estimating the carbon intensity of  
3 reporting entity operations, including carbon intensity estimates for  
4 compliance under the Washington climate commitment act, chapter  
5 70A.65 RCW, and the clean fuels program, chapter 70A.535 RCW. If the  
6 department determines there is sufficient data and accepted protocols  
7 for estimating carbon intensity, the department must amend the  
8 guidelines to require carbon intensity information to be included in  
9 the reports required under subsection (1) of this section. This  
10 information may not be required to be reported prior to October 1,  
11 2028.

12 (5) The department must develop a web-based platform for making  
13 the reports easily accessible by the public. The department may  
14 contract for the development and maintenance of this platform,  
15 including incorporation into an existing nationally recognized  
16 inventory or registry, provided the information is easily usable by  
17 Washington citizens and the contractual cost does not exceed that  
18 incurred were the department to continue maintaining the platform.

19 (6) The department shall accept each report that is provided in  
20 the format required by the guidelines. The department may not review  
21 the accuracy or completeness of the report, but each report must be  
22 accompanied by an analysis from an independent, third-party auditor  
23 who has found the report to be complete and accurate. The  
24 department's guidelines may include a list of qualifications that  
25 auditors must meet, but the department may not require approval of an  
26 auditor used by a reporting entity.

27 (7) The department may accept a reporting entity's filed  
28 disclosure under California health and safety code, section 38352, in  
29 lieu of the report required under subsection (6) of this section.

30 (8) Where a reporting entity fails to timely provide a report  
31 required under this section, provides an incomplete report, or  
32 provides a report containing inaccurate information as determined by  
33 the independent auditor, the department shall post a notice of such a  
34 failure or determination by the auditor on the platform.

35 (9) The department may contract with a nonprofit organization  
36 that has expertise in emissions reporting for the performance of any  
37 duties necessary to carry out the purpose of this section.

38 (10) The provisions of this section are severable. If any  
39 provision of this section or its application is held invalid, that

1    invalidity does not affect other provisions or applications that can  
2    be given effect without the invalid provision or application.

3        NEW SECTION.    **Sec. 4.**    This act may be known and cited as the  
4    Washington climate corporate data accountability act.

5        NEW SECTION.    **Sec. 5.**    Sections 1 through 4 of this act  
6    constitute a new chapter in Title 70A RCW.

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