

119TH CONGRESS  
2D SESSION

# S. 3928

To direct the Administrator of the Environmental Protection Agency to conduct a study, and publish guidance on, calculating and reporting scope 3 emissions.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 26, 2026

Mr. SCHIFF introduced the following bill; which was read twice and referred to the Committee on Environment and Public Works

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## A BILL

To direct the Administrator of the Environmental Protection Agency to conduct a study, and publish guidance on, calculating and reporting scope 3 emissions.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Standardized Calcula-  
5 tion of Operational Polluting Emissions Act of 2026” or  
6 the “SCOPE Act of 2026”.

7 **SEC. 2. STUDY AND GUIDANCE ON SCOPE 3 EMISSIONS.**

8 (a) DEFINITIONS.—In this section:

1           (1) ADMINISTRATOR.—The term “Adminis-  
2           trator” means the Administrator of the Environ-  
3           mental Protection Agency.

4           (2) DIRECT EMITTER.—The term “direct emit-  
5           ter” means—

6                   (A) a facility—

7                           (i) that is in 1 of the source categories  
8                           described in any of subparts C through JJ  
9                           of part 98 of title 40, Code of Federal  
10                           Regulations (or successor regulations); and

11                           (ii) with respect to which the green-  
12                           house gas reporting requirements and re-  
13                           lated monitoring, recordkeeping, and re-  
14                           porting requirements of that part apply;  
15                           and

16                   (B) any other facility the Administrator  
17                   determines appropriate.

18           (3) GREENHOUSE GAS.—The term “greenhouse  
19           gas” means the air pollutants (as defined in section  
20           302 of the Clean Air Act (42 U.S.C. 7602)) carbon  
21           dioxide, hydrofluorocarbons, methane, nitrous oxide,  
22           perfluorocarbons, and sulfur hexafluoride.

23           (4) SCOPE 3 EMISSIONS.—The term “scope 3  
24           emissions” means indirect greenhouse gas emissions

1 resulting from upstream and downstream value  
2 chain activities, as determined by the Administrator.

3 (b) STUDY; GUIDANCE.—Not later than 1 year after  
4 the date of enactment of this Act, the Administrator shall  
5 conduct a study on, and publish guidance with respect to,  
6 calculating and reporting, for direct emitters, scope 3  
7 emissions above thresholds the Administrator determines  
8 appropriate.

9 (c) INCLUSIONS.—The guidance published under sub-  
10 section (b) shall include—

11 (1) thresholds of scope 3 emissions above which  
12 reporting to the Environmental Protection Agency is  
13 recommended;

14 (2) calculation methodologies for scope 3 emis-  
15 sions based on source categories;

16 (3) recommendations on frequency of moni-  
17 toring scope 3 emissions;

18 (4) quality assurance and control guidance for  
19 scope 3 emissions data;

20 (5) methodologies for estimating missing scope  
21 3 emissions data; and

22 (6) guidance for recordkeeping for scope 3  
23 emissions data and reporting of those data.

1           (d) SAVINGS PROVISION.—Nothing in this section af-  
2   fects the authority of the President, any Federal agency,  
3   or any State under existing law.

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