NEW JERSEY · S679 (2026–2027) LEGISLATIVE WATCH

New Jersey Climate Disclosure Watch (S679 R1)

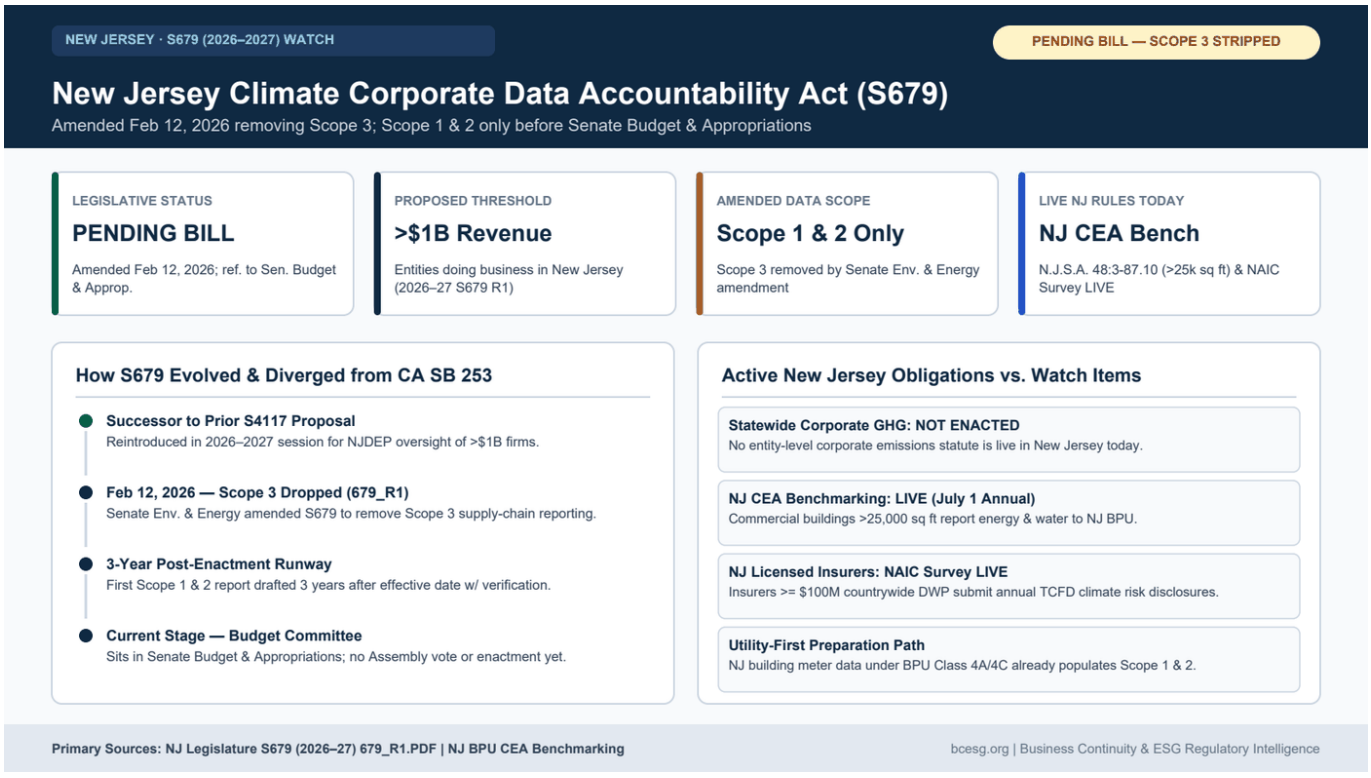
PENDING BILL — Scope 3 removed Feb 12, 2026; Scope 1 & 2 + consultant verification

1. Statutory Scope, Thresholds & Key Dates

Instrument	Universe	Scope / Requirement	Live Status (Nov 14, 2026)
NJ S679 (679_R1 Reprint)	Entities >$1B revenue doing business in NJ	Scope 1 & 2 ONLY (Scope 3 removed) + verification; 3 yrs post-enactment	PENDING in Sen. Budget & Appropriations
NJ Clean Energy Act (N.J.S.A. 48:3-87.10)	Commercial Class 4A/4C buildings >25,000 sq ft	Annual ENERGY STAR Portfolio Manager energy & water (July 1)	LIVE & Enforced by NJ BPU
NAIC Climate Risk Survey	Insurers >=$100M nationwide DWP licensed in NJ	Annual 4-pillar TCFD climate financial risk narrative	LIVE Sectoral Mandate

2. Operational Requirements & Enforcement

- **Scope 3 Was Cut in Committee:** Unlike NY S9072A or CA SB 253, NJ S679 (679_R1.PDF) was amended Feb 12, 2026 to cover Scope 1 and Scope 2 only.
- **Not Yet Law:** Referred to Senate Budget & Appropriations; zero cross-sector corporate reporting is due in New Jersey today.
- **Real Estate Meters Already Live:** NJ commercial buildings >25,000 sq ft already file July 1 utility benchmarking data under NJ CEA N.J.S.A. 48:3-87.10.



NEW JERSEY · S679 (2026–2027) LEGISLATIVE WATCH · PAGE 2 CHECKLIST

New Jersey S679 vs. Live Clean Energy Act Matrix

Step-by-step workflow from utility data verification through filing & compliance proof

Step	Owner / Team	Auditable Deliverable
1. Mark S679 Pending	Compliance / Legal	Log S679 (679_R1) as Watch-Only; exclude from live statutory penalty registers.
2. Leverage NJ BPU Meters	Facilities / Energy	Use active July 1 NJ CEA Portfolio Manager utility exports as clean building blocks for Scope 1 & 2.
3. Separate CA Nexus	Sustainability	Confirm whether >$1B corporate parent already owes Scope 1/2/3 via CA SB 253.
4. Budget Committee Track	Gov Affairs	Track Senate Budget & Appropriations scheduling and any Assembly companion amendments.

Key Questions & Edge-Case Rules

- **Did New Jersey pass its Climate Corporate Data Accountability Act (S679)?** No. S679 (2026–2027 Session) was amended in the Senate Environment & Energy Committee on February 12, 2026 and referred to the Senate Budget & Appropriations Committee. No cross-sector corporate GHG disclosure law is enacted in New Jersey.
- **Does New Jersey S679 still require Scope 3 supply-chain emissions reporting?** No. Under the February 12, 2026 committee reprint (679_R1.PDF), Scope 3 was removed, narrowing the pending bill to Scope 1 and Scope 2 emissions with independent verification.
- **What climate reporting IS mandatory in New Jersey right now?** Commercial buildings over 25,000 sq ft (Tax Class 4A/4C) must file annual July 1 benchmarking under the NJ Clean Energy Act, and insurers >= $100M countrywide DWP file the annual NAIC TCFD Climate Risk Disclosure Survey.

Primary Sources & Statutory Citations

- New Jersey Legislature — Bill Search 2026 S679
- New Jersey Legislature — S679 Committee Reprint Text (679_R1.PDF)
- BC ESG — New Jersey Clean Energy Act Benchmarking Guide (N.J.S.A. 48:3-87.10)
- BC ESG — California SB 253, SB 261 & AB 1305 Playbook

Canonical Guide: https://bcesg.org/new-jersey-climate-corporate-data-accountability-act-s679-watch/

Informational Reference Only: Published by BC ESG (Tygart Media). Summarizes statutory and regulatory rules from cited primary sources; not legal, accounting, tax, or licensed engineering advice.