NEW YORK STATE · S9072A / A4282A LEGISLATIVE WATCH

New York Climate Disclosure Watch (S9072A / A4282A)

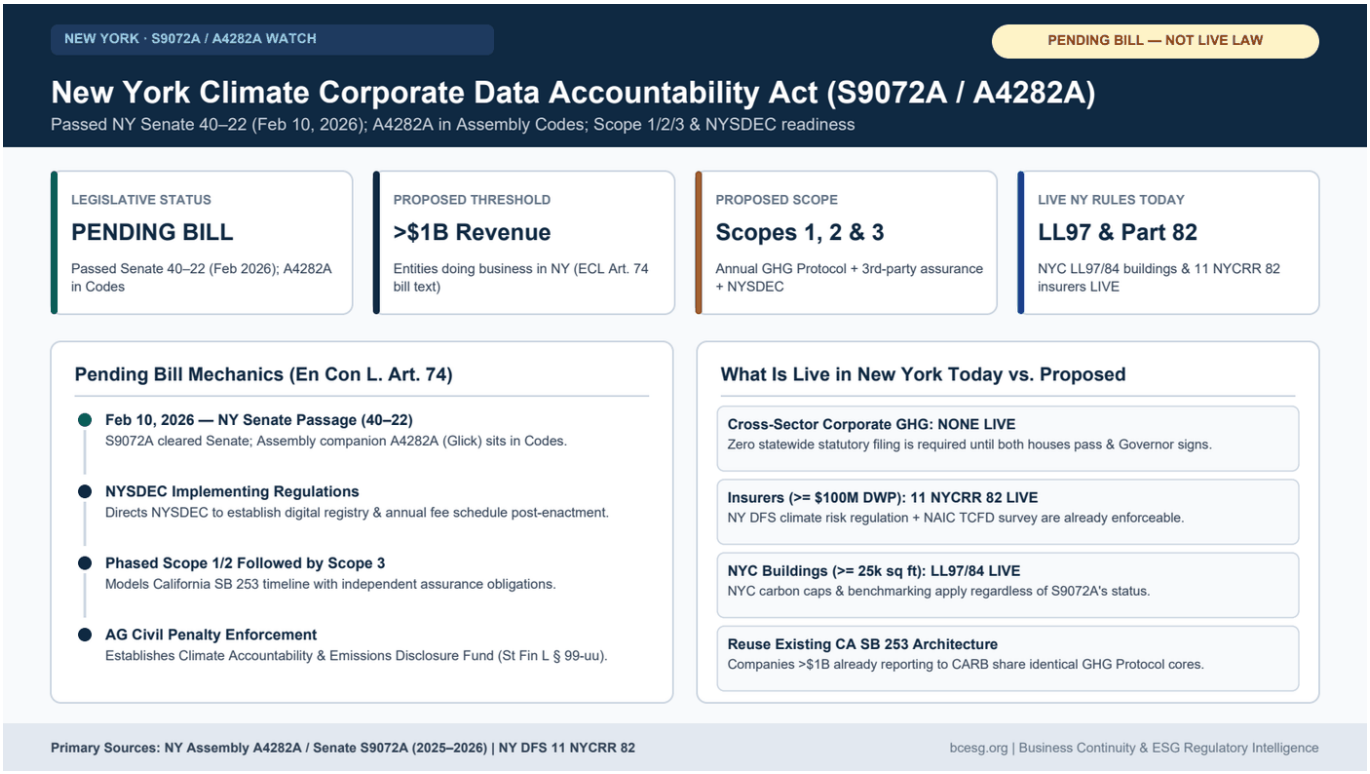
PENDING BILL (not live law) — Passed Senate 40–22; Assembly A4282A in Codes; ECL Art. 74

1. Statutory Scope, Thresholds & Key Dates

Framework / Bill	Target Universe	Current Status (Nov 14, 2026)	Immediate Action
S9072A / A4282A (ECL Art. 74)	U.S. entities >$1B doing business in NY	PENDING (Passed Sen. 40–22; A4282A in Codes)	Monitor only; map reuse of CA SB 253 Scope 1/2/3 controls
NY DFS 11 NYCRR 82 & NAIC	Licensed insurers (>=$100M DWP / NY domestic)	LIVE Sectoral Mandate	Maintain board climate governance & annual TCFD response
NYC LL97 & LL84	Covered NYC buildings >=25,000 sq ft	LIVE Municipal Carbon Cap	File annual May 1 LL84 & LL97 compliance / mitigation reports

2. Operational Requirements & Enforcement

- **Zero Active Filing Under S9072A:** Passing the Senate 40–22 did not enact the law; until A4282A passes the Assembly and is signed, ECL Art. 74 carries zero legal obligations.
- **Do Not Confuse With NYC LL97 or Insurer Rules:** NYC buildings >=25k sq ft and insurers under 11 NYCRR 82 face real live enforcement today under separate statutes.
- **Low Incremental Prep Cost:** Firms >$1B already complying with CA SB 253 share the exact GHG Protocol foundation proposed in Albany.



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New York Pre-Enactment Architecture & Live-Law Triage

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

Step	Owner / Team	Auditable Deliverable
1. Calendar Hygiene	Legal / Compliance	Tag S9072A/A4282A strictly as Pending Watch — remove any implied 2026/2027 statutory fine assumptions.
2. CA SB 253 Mapping	Sustainability Lead	Document whether NY entity already falls under CA SB 253 (> $1B global rev + CA nexus).
3. NY DFS / LL97 Check	Risk / Real Estate	Verify live insurer obligations (11 NYCRR 82) and NYC property LL97/84 filings independently.
4. Session Carryover Watch	Gov Affairs	Track Assembly Codes & 2027 committee calendar for amended text or Scope 3 adjustments.

Key Questions & Edge-Case Rules

- **Do companies have to file corporate GHG emissions reports with New York State in 2026 or early 2027?** No. New York's Climate Corporate Data Accountability Act (S9072A / A4282A) passed the Senate in February 2026 but remained pending in Assembly Codes as of November 14, 2026. No cross-sector statewide corporate GHG reporting statute is enacted or in force.
- **What does New York S9072A / A4282A require if enacted?** The bill as passed by the Senate covers entities with annual revenues over $1 billion doing business in New York, phasing in annual Scope 1, Scope 2, and Scope 3 emissions reports under the GHG Protocol with third-party assurance administered by NYSDEC.
- **Which climate disclosure rules ARE live in New York today?** Insurers face live obligations under NY DFS 11 NYCRR 82 and the NAIC TCFD Survey (>= $100M DWP), while covered New York City buildings >= 25,000 sq ft face live annual compliance under Local Law 84 benchmarking and Local Law 97 carbon limits.

Primary Sources & Statutory Citations

- New York State Assembly — Bill A4282A Status & Text (2025–2026 Session)
- New York State Senate — Bill S9072A (Passed 40–22 Feb 10, 2026)
- New York Dept. of Financial Services — Climate Change & 11 NYCRR 82
- BC ESG — California SB 253, SB 261 & AB 1305 Playbook

Canonical Guide: https://bcesg.org/new-york-climate-corporate-data-accountability-act-s9072a-a4282a-watch/

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