



March 27, 2026

The Honorable Tasha Boerner  
 Member of the Assembly  
 1021 O Street, Suite 4150  
 Sacramento, CA 95814

**RE: AB 2253 (Boerner). Solid Waste: products: environmental marketing claims. -- OPPOSE**

Dear Assembly Member Boerner:

The undersigned organizations, representing a broad cross section of California's leading employers, including product manufacturers, food producers, agricultural entities, material suppliers, retailers and grocers, packaging producers, and others, are writing to inform you of our collective opposition to your AB 2253.

AB 2253 would ban the use of "mass balance" accounting, a proven, independently audited, and internationally standardized method used across nearly every major industrial sector. Eliminating mass balance as a compliance tool will reduce the amount of recycled content used in manufacturing. Without it, manufacturers lose the ability to track and verify recycled content through blended production processes, making recycling systems more expensive, less transparent, less effective and resulting in unintended environmental impacts. The result: less recycling, higher costs, and a regulated community set up to fail under the state's own packaging law.

Mass balance is a well-established, independently certified chain-of-custody system that has been used for decades to track recycled and responsibly sourced materials through complex manufacturing processes. Under mass balance, recycled material is physically introduced into the manufacturing process, and its content is tracked at every stage of production through a certification program, like ISCC Plus. Typically, each transaction is accompanied by a declaration identifying the amount and type of recycled content or sustainable content, which must transfer with the material as it moves through the supply chain. Independent auditors verify that the amount of recycled content credited to finished products never exceeds what physically entered the system. This is not a loophole or a workaround. It is a rigorous, transparent accounting standard that works precisely because it mirrors how real manufacturing works.

The International Organization for Standardization recently published ISO 22095-2 (Mass Balance) and ISO 22095-3 (Book and Claim), establishing global frameworks for tracking material flows. ISO standards are routinely referenced throughout California statute. Other standards and/or certifications include GreenCircle Recycled Content, ISCC Plus, REDcert, Roundtable on Sustainable Biomaterials, SCS Global Services' Recycled Content Standard, and others. These are not self-certified claims. They are audited against published international standards.

Mass balance accounting is used across nearly every major industrial sector precisely because most manufacturing involves mixing inputs from multiple sources in shared equipment. Banning it in one sector does not eliminate the underlying chemistry or logistics, it just eliminates the ability to account for and credit recycled content. Sectors where mass balance is standard practice include:

- **Renewable Energy:** Electricity mixes on the grid regardless of source. Renewable Energy Credits and associated compliance programs rely on mass balance accounting to ensure that the amount of clean power sold to customers does not exceed the amount generated from renewable sources. California's own Renewables Portfolio Standard uses this model.
- **Cotton and Textile Recycling:** Recycled cotton fibers are blended with conventional fibers at the spinning and weaving stage. Individual fibers cannot be separated after blending. Mass balance ensures that the volume of recycled content claimed in finished textiles is matched to the volume of recycled fiber inputs, with third-party certification providing consumer assurance.
- **California Low Carbon Fuel Standard:** California's LCFS program recognizes mass balance accounting, often called "material balance," for fuel producers using multiple feedstocks. The

state designed the program around mass balance because the alternative, full physical segregation of fuel, is technically infeasible at commercial scale.

- **Fair Trade Coffee, Forestry, and Paper:** Certified coffee beans, sustainably harvested timber, and recycled paper fiber are all tracked through complex blended supply chains using mass balance. Forest Stewardship Council (FSC) and Sustainable Forestry Initiative (SFI) certifications both rely on mass balance chain-of-custody models, which are already referenced in numerous regulatory frameworks.
- **Plastic Recycling:** Both mechanical and chemical recycling of plastic use mass balance. In mechanical recycling, shredded and pelletized post-consumer plastic is blended with virgin resin to meet performance specifications. Mass balance tracks the recycled share across the production run. In chemical recycling, plastic waste is broken down into intermediate feedstocks that are reintroduced into the supply chain and re-polymerized into new products and packaging. Without mass balance, there is no practical method to attribute recycled content to finished packaging.
- **Aluminum Recycling:** Recycled aluminum is smelted together with primary aluminum in shared furnaces. Recycled and virgin inputs cannot be physically separated once melted. Mass balance is the accepted standard for tracking and attributing the recycled content share, including in aluminum beverage cans, which already have some of the highest recycled content rates of any packaging type.
- **Glass Recycling:** Crushed post-consumer glass, or cullet, is mixed with virgin silica sand, soda ash, and limestone in shared glass furnaces. The composition of the melt is continuous and cannot be segregated by source. Mass balance accounting tracks the recycled cullet share through the production process, supporting manufacturers' ability to claim and verify recycled content in finished glass containers.

AB 2253 would eliminate a compliance tool that California's own programs and the state's international trading partners already rely on. The industries most affected, packaging manufacturers, food producers, material suppliers, and retailers, are not using mass balance to evade accountability. They are using it because these accounting systems are designed to match how manufacturing actually works. When materials are blended and inputs cannot be physically separated once mixed, the recycled content must be tracked across the production run rather than isolated in a single product. Accordingly, AB 2253 does not strengthen recycling. Instead, it creates a compliance wall that imposes enormous costs.

SB 54 (Allen, Stats. 2022) mandates stringent recycling requirements for producers of packaging materials, including minimum recycling rate requirements for certain materials beginning as early as January 1, 2028. The Department of Resources Recycling and Recovery (CalRecycle) is finalizing the law's implementing regulations now. By CalRecycle's own estimate, SB 54 represents a minimum \$21 billion program, a figure that is likely an underestimate of the true fiscal impact on California families. AB 2253 would limit compliance pathways for regulated entities at a time when industries are already committing significant resources to develop plans to meet the law's recycling and recovery requirements. As post-consumer recycled material markets mature, accounting tools like mass balance help recycling markets grow by enabling broader adoption across products and sectors. Additional regulatory barriers like AB 2253 will only drive-up costs for the regulated community and, ultimately, for consumers with no net environmental benefits.

AB 2253 runs directly counter to the intent and spirit of the state's EPR law and undermines tools that California's own programs have recognized as valid. For the reasons stated above, we are collectively opposed to AB 2253.

Sincerely,

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California Chamber of Commerce

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California League of Food Producers

Tim Shestek  
American Chemistry Council

Sarah Pollo Moo  
California Retailers Association

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National Association of Printing Ink Manufacturers

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