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The SEC Will Likely Adopt Climate Disclosure Rules in 2023, Not 2022

Back in May, I penned a [blog](#) in which I handicapped a number of items related to the SEC's upcoming climate disclosure rules. One of those items concerned timing for final rules. As for whether final rules would be adopted during 2022, I set the odds at 50/50—and as the end of the year approaches, it's looking more likely that we won't see them until sometime in 2023.

A recent [Bloomberg Law piece](#) buttresses this argument, noting that the "SEC is months away from finalizing expansive new climate disclosure requirements as the agency juggles investor demands for more transparency, tech glitches, and a tough Republican legal threat." The article also notes that "officials in private conversations have given no indication they'll finish the rules this year, according to several people in contact with the agency."

It's still possible that the SEC will adopt final rules by the end of this year, but I would say the odds are now 80/20 that we will see them in 2023.

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