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### California Updates Climate Disclosure Rules



The California legislature recently made a few minor changes to its climate-related disclosure rules. [This Update](#) summarizes the three California statutes plus the recent updates to those statutes enacted in [SB 219](#). Changes include:

- Extending the deadline for the California Air Resources Board (CARB) to publish greenhouse gas (GHG) emissions disclosure regulations by six months to July 1, 2025.
- Potentially extending the deadline for disclosure of Scope 3 GHG emissions. Previously, the deadline was within 180 days of a company's Scope 1 and Scope 2 disclosures. SB 219 removes the 180-day requirement and will allow CARB to set an initial deadline to disclose 2026 emissions in late 2027.
- Authorizing consolidated reporting of GHG emissions at the parent-company level rather than requiring subsidiaries to provide separate reports.

## **Authors**