

US: Changes to California climate disclosure rules

25 November 2024

We have updated our client briefing on the Californian climate disclosure rules to reflect that fact that on 27 September 2024, California Governor Newsom signed into law Senate Bill 219 (SB219) which modifies the state's recent climate disclosure laws (SB253 – the Climate Corporate Data Accountability Act – and SB261 – Climate-Related Financial Risk Reporting), and that the rules have survived their first legal challenge.

These laws require that U.S. public and private companies doing business in California make unprecedented climate disclosures regarding scope 1, 2, and 3 emissions in the coming years.

While the amendments do not substantively change the climate disclosure requirements in the laws, they do provide for additional flexibility for both the Board and the companies to which the laws apply.

See our updated client briefing: [California Legislature Passes Landmark Climate Disclosure Laws](#)