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California's Climate Disclosure Laws: What to Expect from CARB's November Workshop

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On November 18, 2025, the California Air Resources Board (CARB) will host its third virtual workshop addressing regulations under SB 253 (Climate Corporate Data Accountability Act) and SB 261 (Climate-Related Financial Risk Act). The session follows CARB's October 2025 decision to delay publishing draft regulations, which originally were slated for board consideration in December 2025.

What will the workshop cover?

According to its announcement, CARB staff will provide updates on the climate disclosure laws, including an update covering definitions and exemptions, the initial regulation governing the fee component of the statutes (including associated definitions) and the first SB 253 reporting deadline. The workshop also will address the preliminary list of covered entities that CARB released in September and ways to refine that list. Although not on the agenda, CARB personnel may hear from stakeholders regarding concerns about the SB 253 draft reporting template that the agency published in October, which some view as overly burdensome and complex.

CARB will accept verbal feedback during the workshop, and workshop materials will be posted online the day before.

How does this affect existing compliance deadlines?

Despite delayed rulemaking and ongoing legal challenges, statutory deadlines remain unchanged. Indeed, on October 29, 2025, the U.S. Court of Appeals for the Ninth Circuit denied a request for injunctive relief seeking to block the statutes from taking effect. In connection with denying such relief, the court scheduled oral argument for January 9, 2026 (i.e., after the reporting deadline for SB 261). On that basis, companies subject to SB 261 should continue efforts to comply with that statute and prepare to publish a climate-related financial risk report on their website by January 1, 2026, and post the link to CARB's docket by July 1, 2026. That docket will go live on December 1, 2025. For SB 253, in-scope companies should expect to begin reporting Scope 1 and 2 greenhouse gas emissions sometime in 2026, and Scope 3 reporting starting in 2027. In a December 2024 Enforcement Notice and during previous workshops, CARB has indicated that it will exercise enforcement discretion for companies that demonstrate good-faith compliance efforts during the inaugural reporting period.

We will provide updates after the workshop. Please contact a member of our team with any questions.

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