

# California Climate Disclosure Laws: CARB to Hold Second Virtual Public Workshop August 21

Posted in: California Climate Disclosure Laws

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*Workshop to draft definitions critical to determining covered entities, including “revenue,” “doing business in California” and “parent-subsidiary” relationships, among other agenda items*

On **Thursday, August 21 from 9:30am to 12:30pm PT**, the California Air Resources Board (CARB) will host its second virtual public workshop to support the development and implementation of the state’s landmark corporate climate disclosure laws, SB-253 (annual GHG emissions disclosure) and SB-261 (biennial climate-related financial risk disclosure), each as amended by SB-219. For a detailed discussion of the laws, see our [client alert](#), which includes a tabular summary of the laws’ key provisions.

CARB’s first public workshop was held on May 29 (see our discussion of highlights and takeaways [here](#)), and in July CARB released a set of [FAQs](#) on the new disclosure requirements, which address ongoing regulatory developments, the submission of initial reports (due in 2026) and provide additional implementation guidance (see our in-depth summary [here](#)). As a reminder, **in-scope entities must report Scope 1 (direct) and Scope 2 (indirect from purchased energy) GHG emissions in 2026, covering the prior fiscal year (FY), on a date still TBD by CARB, and must submit initial climate-related financial risk reports by January 1, 2026, covering FYs 2023/2024 or FYs 2024/2025.**

According to the [media advisory](#) issued today, during the second public workshop CARB staff will:

- Present a draft framework for a fee regulation
- Draft definitions needed for determining covered entities, such as “revenue,” “doing business in California” and “parent-subsidary” relationships
- Provide updates on the regulatory development timeline
- Explore considerations for assurance requirements under the GHG emissions reporting law
- Take input on proposed minimum reporting requirements related to the climate risk reporting law
- Discuss phasing in details for Scope 3 emissions in relation to the largest sectors of emissions
- Take verbal feedback and open a public docket for written comments, which will be open for three weeks following the workshop

Workshop materials will be posted to CARB’s [California Climate Disclosure Laws Landing Page](#) by 9:30am on August 20.

Register for virtual attendance [HERE](#). Sign up for email updates from CARB [HERE](#).

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## EVENTS

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## INSIGHTS

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## INSIGHTS

The Power of Focus: Founding partner Tom Villeneuve reflects on the last 30 years

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## INSIGHTS

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## PUBLIC VENTURES

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## EVENTS

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