

California Climate Reporting Laws: CARB Pauses Mandatory SB 261 Reporting

December 2, 2025

On December 1, the California Air Resources Board (“CARB”) issued an [Enforcement Advisory](#) stating that it will not enforce California Health & Safety Code § 38533 against covered entities for failing to post and submit their Climate-Related Financial Risk Report under Senate Bill 261 (the Climate-related Financial Risk Act) by the reporting deadline of January 1, 2026. This action comes in the wake of an order by the U.S. Court of Appeals for the Ninth Circuit granting the plaintiffs a preliminary injunction against the law on November 18. Oral arguments in the case are scheduled for January 9, 2026—eight days after the initial reporting deadline of January 1, 2026. The Enforcement Advisory clarifies that reporting entities need not file their reports by that deadline, although the reporting obligation could be reinstated if the Ninth Circuit affirms the lower court’s ruling denying the injunction. CARB indicated that it intends to provide further information, including an alternate date for reporting (if applicable), after the appeal is resolved.

On December 1, CARB also opened its public [docket](#) for companies that wish to voluntarily post their climate risk reports in advance of the resolution of the case.

For more information on California’s climate reporting law SB 261 and SB 253 (the Climate Corporate Data Accountability Act), see our prior Alert [here](#).

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** In April 2025, Simpson Thacher announced plans to expand its Bay Area presence with an office in San Francisco.*

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