

Mandate

Requirement

Deadline

Entities Affected



SB-253

Scope 1 & 2
Emissions Reporting

2026

Entities with over \$1B in revenue doing business in California

\$1B



SB-253

Limited Assurance
on Scope 1 & 2 Emissions Reporting

2026

Entities with over \$1B in revenue doing business in California

\$1B



SB-253

Scope 3
Emissions Reporting

2027

Entities with over \$1B in revenue doing business in California

\$1B



SB-253

Reasonable Assurance
on Scope 1 & 2 Emissions Reporting

2030

Entities with over \$1B in revenue doing business in California

\$1B



SB-253

Limited Assurance
on Scope 3 Emissions Reporting

2030

Entities with over \$1B in revenue doing business in California

\$1B



SB-261

Climate-Related
Financial Risk Report

2026

Entities with over \$500M in revenue doing business in California

\$500M

