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How State Legislatures, Attorneys General and Foreign Regulators are Rewriting the Rules on Climate Disclosure.

In summary

The US climate-disclosure landscape is becoming more fragmented and multi-directional. While the SEC has moved to rescind its federal climate-disclosure rules, several states are pursuing their own mandatory reporting regimes, and others are advancing anti-ESG legislation that seeks to restrict or penalise certain sustainability-related activity. At the same time, state attorneys general are increasingly active in scrutinising ESG claims, investment practices and public-facing disclosures.

For companies operating across multiple jurisdictions, the practical challenge is no longer whether climate-related disclosure obligations may apply, but how to identify, reconcile and manage overlapping requirements across state, federal and international frameworks. A coordinated approach to compliance mapping, disclosure review, governance and monitoring will be essential to mitigate legal, regulatory and reputational risk in this rapidly evolving environment.

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