



Etsy, Inc.
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March 21, 2025

Liane M. Randolph
Chair, California Air Resources Board
1001 I Street, Sacramento, CA 95814
P.O. Box 2815, Sacramento, CA 95812

RE: General support for SB 253 & SB 261

Etsy, Inc. applauds the California Air Resources Board's (CARB) solicitation of feedback to inform the implementation of SB 253 and SB 261. As a company that already reports its emissions and climate risk metrics voluntarily in line with the Greenhouse Gas Protocol and the TCFD recommendations, respectively, we appreciate California's codification of these widely accepted global standards in the state's landmark disclosure laws. Adhering closely to these standards will help mitigate the compliance burden associated with these laws and limit costs for reporting companies.

For similar reasons, CARB should prioritize harmonization and interoperability with international climate reporting requirements, including the ISSB Standards issued by the IFRS Foundation as well as the EU Corporate Sustainability Reporting Directive. As companies like Etsy navigate statutory reporting requirements across multiple governmental jurisdictions, it is critical that mandatory disclosure regimes result in consistent, reliable, harmonized, and decision-useful information.

Predictability is critical to our ability to make informed decisions and allocate resources efficiently, and regulatory certainty from CARB will be indispensable as we prepare to comply with these laws. We remain cognizant of the multiple competing priorities before the Board and the constraints under which CARB staff are working—but as we approach the July 1 statutory deadline for CARB to adopt regulations pursuant to SB 219, we respectfully urge CARB to prioritize the promulgation of implementing regulations that can guide our preparation for reporting in 2026.

Very truly yours,

Jeffrey Zubricki
Senior Director, Global Public Policy and Advocacy