



September 23, 2025

President Donald J. Trump
The White House
1600 Pennsylvania Ave. NW
Washington, D.C. 20500

Dear President Trump,

As the chief legal officers of our states, we write first to thank you for the work you have done to bring jobs back to the United States, protect our borders, clean up our streets, hold narco-terrorists accountable, remove the scourge of Diversity, Equity, and Inclusion (DEI) policies from our universities, and push back against the Environmental, Social, and Governance (ESG) regime that puts the woke green agenda ahead of hard-working Americans. It is this last point that merits further discussion.

Your Administration had made great progress combatting ESG¹ and DEI² initiatives. We write, however, because the European Union is poised to implement its corporate sustainability directive, which will impose sweeping ESG and DEI requirements on American companies. These requirements are directly opposed to your administration's priorities and to our country's law. The corporate sustainability directive's disclosure requirements are extensive and burdensome, diverting American companies' time and energy away from investment, wage growth, and other valuable activities—all in the name of the radical green agenda. Its purpose is to disincentivize fossil fuels, investment, and economic growth, and to put bureaucrats in Brussels in charge of policies directing American operations. This cannot stand. You have successfully fought similar European Union regulations in the past, and American companies need you to champion them again.

¹ See Exec. Order No. 14620, *Protecting American Energy from State Overreach* (Apr. 8, 2025), <https://www.whitehouse.gov/presidential-actions/2025/04/protecting-american-energy-from-state-overreach/>.

² See Exec. Order No. 14151, *Ending Radical and Wasteful Government DEI Programs and Preferencing* (Jan. 20, 2025), <https://www.whitehouse.gov/presidential-actions/2025/01/ending-radical-and-wasteful-government-dei-programs-and-preferencing/>.

There are two main regulations in the European Union’s corporate sustainability directive. The first is the Corporate Sustainability Reporting Directive (CSRD), which includes “comprehensive and granular disclosures covering the entire spectrum of sustainability topics.”³ Make no mistake, the purpose of these requirements is far beyond reporting; it “is aimed at driving change in the business behavior of companies that operate in the EU.”⁴ These disclosure demands are sprawling and “would extend to direct and indirect business relationships across the value chain.”⁵ It’s no surprise then that “[t]hese disclosures are expected to be some of the most challenging areas of reporting, given the scope and the reliance on information from parties not controlled by the company.”⁶

The problems with the CSRD are clear. These disclosures require not only an inordinate amount of time and expense for compliance but also place conflicting pressure on the many American companies who have—in response to your electoral landslide—changed their ESG policies.⁷ Not only that, but CSRD’s disclosure requirements put U.S. companies at risk of lawsuits here at home for making unverifiable mandatory disclosures. It is easy to imagine how the attorneys general in states like New York and California could use companies’ CSRD disclosures as ammunition for green-washing lawsuits here at home. American companies should not be forced into that impossible position.

The second main regulation within the corporate sustainability directive is the Corporate Sustainability Due Diligence Directive (CSDDD). “The aim of [the CSDDD] is to foster sustainable and responsible corporate behavior in companies’ operations and across their global value chains.”⁸ While couched in terms of sustainability, it really is a demand that ESG and DEI be incorporated into companies.⁹ Worse still, the CSDDD includes aggressive enforcement mechanisms; it allows for aggressive government enforcement—including through serious penalties—and also creates a private right of action against companies that do not fully implement these unconstitutional and immoral requirements.¹⁰

Unfortunately, we have seen this type of aggressive enforcement before. The Biden Administration tried similar disclosure requirements through the Securities and Exchange Commission that were challenged by state attorneys general, businesses, and trade organizations

³ *What US Companies need to know about the EU’s CSRD*, PricewaterhouseCoopers, <https://www.pwc.com/us/en/services/esg/library/eu-corporate-sustainability-reporting-directive.html>.

⁴ *Id.*

⁵ *Id.*

⁶ *Id.*

⁷ Sara Braun, *It’s not just DEI – corporate ESG initiatives are under threat in the Trump era and 80% of companies say they’re adjusting their policies* (May 29, 2025), <https://fortune.com/2025/05/29/esg-under-threat-trump-era-majority-companies-changing-policies/>.

⁸ European Commission, *Corporate sustainability due diligence* (June 25, 2024), https://commission.europa.eu/business-economy-euro/doing-business-eu/sustainability-due-diligence-responsible-business/corporate-sustainability-due-diligence_en.

⁹ See Samantha J. Rowe et al., *European Union Finally Adopts Corporate Sustainability Due Diligence Directive*, Debevoise & Plimpton (June 17, 2024), <https://www.debevoise.com/insights/publications/2024/06/european-union-finally-adopts-corporate-sustain> (requiring companies to “pay[] special attention to individuals in marginalised or vulnerable groups”).

¹⁰ Harry Keegan et al., *The EU Corporate Sustainability Due Diligence*, Akin Gump (Oct. 9, 2024), <https://www.akingump.com/en/insights/alerts/the-eu-corporate-sustainability-due-diligence-directive>.

across the country.¹¹ That harmful policy is now being corrected, as your Securities and Exchange Commission has issued notice that it would withdraw these intrusive disclosures.

As your Administration continues in trade negotiations around the world and in Europe, we ask that your Administration keep in mind the harmful impacts of European Union's corporate sustainability directive. Not only does it cost U.S. companies financially, it threatens American jobs by creating disincentives for American companies that invest in or utilize fossil fuels. And worse, it creates potential liability for companies who do not wish to partake in this climate radicalism. Just as you ordered your Administration to protect Americans from state overreach, we ask that you protect Americans from European overreach. We appreciate the action already taken on this issue, but, given the severe burdens that the directive would place upon Americans, we encourage more specific measures in response to the proposal.¹² A few months ago, many of us warned about the dangers of this scheme — but with key deadlines approaching, the matter has become only more urgent.¹³ To ensure these dangers do not come to fruition, we specifically ask that you direct the United States Trade Representative to oppose the European Union's corporate sustainability directive.

Sincerely,



James Uthmeier
Florida Attorney General



John B. McCusky
West Virginia Attorney General

Cc: The Honorable Jamieson Greer, U.S. Trade Representative
The Honorable Andrew Puzder, U.S. Ambassador to the E.U.

¹¹ See *Iowa et al. v. SEC*, No. 24-1522 (8th Cir., Mar. 12, 2024). California has tried to impose similar regulations at the state level. See *U.S. Chamber of Com. v. Cal. Air Res. Bd.*, No. 2:24-cv-00801, appeal filed, *U.S. Chamber of Com. v. Randolph*, No. 25-5327 (9th Cir. Aug. 21, 2025).

¹² See THE WHITE HOUSE, JOINT STATEMENT ON A UNITED STATES-EUROPEAN UNION FRAMEWORK ON AN AGREEMENT ON RECIPROCAL, FAIR, AND BALANCED TRADE, (Aug. 21, 2025), <https://www.whitehouse.gov/briefings-statements/2025/08/joint-statement-on-a-united-states-european-union-framework-on-an-agreement-on-reciprocal-fair-and-balanced-trade/>.

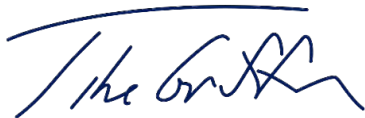
¹³ Letter from States of West Virginia, Florida, and 22 Other States to Secretary Marco Rubio, et al. (May 8, 2025).



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