

JOBS Act (April 2012)

Section 108

Disclosure Simplification Explainer

Since the JOBS Act in 2012, the SEC has undertaken a number of initiatives that aim (1) to allow companies to stay private longer, (2) to make it easier for companies to go public and (3) to ease and update disclosure requirements for public companies. The different disclosure simplification projects can be difficult to sort out. The chart below maps and provides live links to each of the underlying SEC releases.

Disclosure Effectiveness Initiative (December 2013)

FAST Act (December 2015)

Section 72003 Section 72001 Sections 71003 and 84001

Jan. 2012
Jan. 2013
Jan. 2014
Jan. 2015
Jan. 2016
Jan. 2017
Jan. 2018
Jan. 2019
Jan. 2020
Jan. 2021
Jan. 2022

