

Tax Policy P&P Subcommittee

Charter, Pending Adoption (May 2025)

Purpose: The Tax Policy Committee leads the Alliance to Save Energy's efforts to defend and advance federal tax policies that incentivize energy efficiency investment across residential, commercial, and industrial sectors. The committee identifies strategic opportunities to strengthen, extend, and simplify energy efficiency tax provisions while ensuring long-term stability and accessibility.

Key focus areas include engagement on the implementation, defense and restoration of Inflation Reduction Act (IRA) and Infrastructure Investment and Jobs Act (IIJA) tax credits (e.g., 25C, 45L, 179D), advocating for new or improved incentives, addressing regulatory barriers to uptake, and supporting access to tax benefits through technical guidance, coalition engagement, and Hill education.

Roles & Responsibilities:

For staff:

- Monitor and brief members on relevant federal tax policy developments, including legislative proposals, agency guidance, Treasury rulemakings, and coalition activities.
- Lead and support members in the development of policy positions, comment letters, and education materials on tax incentives related to energy efficiency.
- Coordinate with industry, nonprofit, and governmental partners to align advocacy strategies on energy efficiency tax provisions.
- Provide technical analysis and historical context to inform member engagement and ASE's leadership in the tax space.
- Build and maintain relationships with key Congressional offices, Treasury, IRS, DOE, and other stakeholders influencing tax-related energy policy.

For members:

- Participate in quarterly committee meetings and ad hoc working sessions to advise on policy priorities and emerging threats/opportunities.
- Share insights on implementation and market realities impacting use of energy efficiency tax incentives.
- Identify challenges to accessing or applying tax incentives and help shape ASE's response (e.g., clarifying guidance, regulatory fixes).
- Support development of clear messaging, case studies, and briefing tools to educate policymakers on tax incentive value.
- Join coalition efforts or sign-on letters with ASE when aligned, with permission.
- Conduct advocacy and help raise awareness about opportunities and benefits of tax efficiency through promoting program and policy direction and activities within the efficiency industry design, construction, and operation practice.

Disclaimer: Participation in the committee does not imply personal or institutional endorsement of Alliance positions, or engagement in advocacy. Per their institutional requirements, committee members may participate on the committee as *technical advisors* to support the quality and accuracy of committee analysis, conclusions, and activities. Committee participants will also not

be listed on Alliance advocacy outputs (white papers, advocacy letters, blogs, etc.) without participants' express permission (such as in "sign-on" opportunities for advocacy letters).

Antitrust Statement: Antitrust statement to be added to all organizational materials, including meeting logistics, minutes, and notes. The Alliance will also require all committee meetings to have an agenda of record.

The following topics may not be discussed in these meetings:

- Current or future prices
- What is a fair profit level
- An increase or a decrease in price
- Standardizing or stabilizing prices
- Pricing procedures
- Cash discounts or credit terms
- Controlling sales
- Allocating markets
- Conversations with a competitor that its prices constitute unfair trade practices
- Refusing to deal with a company because of its pricing or distribution practices

About the Committee

Chartered: 2025

Co-Chairs: Michelle Gross (Dupont), Jonathan Potter (Legrand) - (Co)Chairs

Membership: The Tax Policy Committee is established as a working group for the ASE Policy and Programs (P&P) Committee. It serves as a key forum for developing Alliance priorities related to energy efficiency tax credits and advancing bipartisan solutions to incentivize efficiency investment.

Roster: TBD

Alliance staff management: Sapna Gheewala Dowla, Associate Vice President

Alliance staff advisor: Sapna Gheewala Dowla, Associate Vice President