



February 6, 2026  
The Honorable Alex Padilla  
331 Hart Senate Office Building, Washington, D.C. 20510

Re: SHOWER Act ([H.R. 4593](#)); Water Conservation Rebate Tax Parity Act ([S.857](#))

Dear Senator Padilla,

I write to encourage you to vote no on the SHOWER Act (H.R. 4593; no Senate bill to date) and to support the Water Conservation Rebate Tax Parity Act (S.857). In addition, the Alliance for Water Efficiency (AWE) and one of our member organizations from California would appreciate a **virtual meeting** to discuss this with you.

AWE is the preeminent organization to advance water efficiency across the U.S. with research and tools, peer-to-peer learning, and state and federal policy advocacy. We have more than 500-member organizations, including water providers, local and state government agencies, product manufacturers and businesses, universities, and nonprofits. The California Water Efficiency Partnership is AWE's California chapter.

The SHOWER Act intends to change the federal shower head efficiency standard to allow for significantly higher flow rates. AWE opposes this bill because showerheads with this design would **waste water, drive up water and energy bills, and overwhelm many water heaters**, leaving households short on hot water. An influx of high-flow shower heads could also undermine California's ability to maintain reliable, affordable water supplies amidst more frequent and severe drought.

Independent product testing by [Consumer Reports](#) and [Wirecutter](#) shows that today's efficient showerheads perform very well thanks to **significant investments by American plumbing manufacturers**. Water-efficient showerheads are also widely available with many different features, **reduce water and energy bills**, and the purchase price is roughly the same as less efficient alternatives. If consumers experience poor shower performance, the cause is almost always because of low home water pressure, mineral buildup, damage, outdated fixtures, or [counterfeit fixtures](#) - not the federal efficiency standard. Weakening the standard would waste water without resolving the underlying causes of poor performance.

In addition, AWE encourages you to **support the bi-partisan Water Conservation Rebate Tax Parity Act**, which would **eliminate federal taxation of rebates** for products and services that help consumers save water and reduce utility bills. These measures can also limit the need to build or expand expensive water and wastewater infrastructure. Currently, water conservation rebates are federally taxed, which sharply contrasts with Congress's 1992 declaration exempting energy conservation rebates from taxation. These taxes are an administrative burden for local governments and disincentivize participation in rebate programs.

Please let me know if you have any questions or comments and when you are available to meet.

**Fact Sheets Attached:** Oppose the SHOWER Act; Support the Water Conservation Rebate Tax Parity Act.

Thank you,

Handwritten signature of Ron Burke in blue ink.

Ron Burke, President and CEO  
Alliance for Water Efficiency

Handwritten signature of Tia Fleming in blue ink.

Tia Fleming, Executive Director  
California Water Efficiency Partnership