

**AMENDMENT TO H.R. 4**  
**OFFERED BY MR. POLIS OF COLORADO**

At the end of title V, add the following:

1 **SEC. \_\_\_\_\_. CREDIT FOR INSTALLING CRASH-RESISTANT**  
2 **FUEL SYSTEMS IN ROTORCRAFT.**

3 (a) IN GENERAL.—Subpart B of part IV of sub-  
4 chapter A of chapter 1 of the Internal Revenue Code of  
5 1986 is amended by inserting after section 30D the fol-  
6 lowing new section:

7 **“SEC. 30E. INSTALLATION OF CRASH-RESISTANT FUEL SYS-**  
8 **TEMS IN ROTORCRAFT.**

9 “(a) IN GENERAL.—There shall be allowed as a cred-  
10 it against the tax imposed by this chapter for the taxable  
11 year an amount equal to 10 percent of the qualified fuel  
12 system installation costs which are paid or incurred by the  
13 taxpayer during the taxable year.

14 “(b) DEFINITIONS.—For purposes of this section—

15 “(1) QUALIFIED FUEL SYSTEM INSTALLATION  
16 COSTS.—The term ‘qualified fuel system installation  
17 costs’ means costs paid or incurred to install a  
18 crash-resistant fuel system in an emergency medical  
19 rotorcraft that did not, before such installation, have  
20 a crash-resistant fuel system.

1           “(2) CRASH-RESISTANT FUEL SYSTEM.—The  
2           term ‘crash-resistant fuel system’ means a crash re-  
3           sistant fuel system in compliance with the require-  
4           ments under paragraphs (1), (2), (3), (5), and (6)  
5           of section 27.952(a) and section 27.952(f) or para-  
6           graphs (1), (2), (3), (5), and (6) of section  
7           29.952(a) and section 29.952(f) of title 14, Code of  
8           Federal Regulations.

9           “(3) EMERGENCY MEDICAL ROTORCRAFT.—The  
10          term ‘emergency medical rotorcraft’ means, with re-  
11          spect to a taxable year, a rotorcraft that is used in  
12          the provision of emergency medical services during  
13          such year.”.

14          (b) CLERICAL AMENDMENT.—The table of sections  
15          for such subpart A is amended by inserting after the item  
16          relating to section 30D the following new item:

“Sec. 30E. Installation of crash-resistant fuel systems in rotorcraft.”

17          (c) EFFECTIVE DATE.—The amendments made by  
18          this section shall apply to taxable years beginning after  
19          December 31, 2018.

