

AMENDMENT TO RULES COMMITTEE PRINT 116-

54

OFFERED BY MR. NEGUSE OF COLORADO

Page 2309, after line 24, insert the following:

1 **TITLE IX—HELICOPTER SAFETY**
2 **IMPROVEMENT**

3 **SEC. 1. CREDIT FOR IMPROVING SAFETY OF FUEL SYSTEMS**
4 **IN EMERGENCY MEDICAL ROTORCRAFT.**

5 (a) IN GENERAL.—Subpart B of part IV of sub-
6 chapter A of chapter 1 of the Internal Revenue Code of
7 1986 is amended by inserting after section 30D the fol-
8 lowing new section:

9 **“SEC. 30E. IMPROVING SAFETY OF FUEL SYSTEMS IN EMER-**
10 **GENCY MEDICAL ROTORCRAFT.**

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

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

17 “(1) QUALIFIED FUEL SYSTEM IMPROVEMENT
18 COSTS.—The term ‘qualified fuel system improve-
19 ment costs’ means costs paid or incurred to make

1 qualified changes to a fuel system in an emergency
2 medical rotorcraft that did not, before such changes,
3 meet the requirements described in paragraph
4 (2)(A).

5 “(2) QUALIFIED CHANGES.—The term ‘quali-
6 fied changes’ means—

7 “(A) changes necessary to make a fuel sys-
8 tem compliant with the requirements under—

9 “(i) paragraphs (1), (2), (3), (5), and
10 (6) of section 27.952(a), section 27.952(c),
11 section 27.952(f), section 27.952(g), sec-
12 tion 27.963(g) (but allowing for a min-
13 imum puncture force of 250 pounds if suc-
14 cessfully drop tested in-structure), and sec-
15 tion 27.975(b) of title 14, Code of Federal
16 Regulations as in effect on the date of en-
17 actment, or

18 “(ii) paragraphs (1), (2), (3), (5), and
19 (6) of section 29.952(a), section 29.952(c),
20 section 29.952(f), section 29.952(g), sec-
21 tion 29.963(b) (but allowing for a min-
22 imum puncture force of 250 pounds if suc-
23 cessfully drop tested in-structure), and
24 29.975(a)(7) of such title as so in effect,
25 and

1 “(B) such changes as the Secretary deter-
2 mines are necessary to result in a fuel system
3 that has equivalent crash resistance to a fuel
4 system compliant with the requirements under
5 clause (i) or (ii) of subparagraph (A).

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

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

 “Sec. 30E. Improving safety of fuel systems in emergency medical rotorcraft.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2019.

