AMENDMENT TO RULES COMMITTEE PRINT 116–54
OFFERED BY MR. NEGUSE OF COLORADO

Page 2309, after line 24, insert the following:

1 TITLE IX—HELIICOPTER SAFETY IMPROVEMENT
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3 SEC. 1. CREDIT FOR IMPROVING SAFETY OF FUEL SYSTEMS IN EMERGENCY MEDICAL ROTORCRAFT.
4 (a) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 30D the following new section:
5 “SEC. 30E. IMPROVING SAFETY OF FUEL SYSTEMS IN EMERGENCY MEDICAL ROTORCRAFT.
6 “(a) IN GENERAL.—There shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to 10 percent of the qualified fuel system improvement costs which are paid or incurred by the taxpayer during the taxable year.
7 “(b) DEFINITIONS.—For purposes of this section—
8 “(1) QUALIFIED FUEL SYSTEM IMPROVEMENT COSTS.—The term ‘qualified fuel system improvement costs’ means costs paid or incurred to make
qualified changes to a fuel system in an emergency medical rotorcraft that did not, before such changes, meet the requirements described in paragraph (2)(A).

“(2) QUALIFIED CHANGES.—The term ‘qualified changes’ means—

“(A) changes necessary to make a fuel system compliant with the requirements under—

“(i) paragraphs (1), (2), (3), (5), and (6) of section 27.952(a), section 27.952(c), section 27.952(f), section 27.952(g), section 27.963(g) (but allowing for a minimum puncture force of 250 pounds if successfully drop tested in-structure), and section 27.975(b) of title 14, Code of Federal Regulations as in effect on the date of enactment, or

“(ii) paragraphs (1), (2), (3), (5), and (6) of section 29.952(a), section 29.952(c), section 29.952(f), section 29.952(g), section 29.963(b) (but allowing for a minimum puncture force of 250 pounds if successfully drop tested in-structure), and 29.975(a)(7) of such title as so in effect, and
“(B) such changes as the Secretary determines are necessary to result in a fuel system that has equivalent crash resistance to a fuel system compliant with the requirements under clause (i) or (ii) of subparagraph (A).

“(3) EMERGENCY MEDICAL ROTORCRAFT.—The term ‘emergency medical rotorcraft’ means, with respect to a taxable year, a rotorcraft that is used for the provision of emergency medical services during such year.”.

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

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

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