

115TH CONGRESS
2D SESSION

H. R. 6832

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for improving the safety of fuel systems in emergency medical rotorcraft.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2018

Mr. POLIS (for himself and Mr. PERLMUTTER) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide for a credit against tax for improving the safety of fuel systems in emergency medical rotorcraft.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Safe Helicopters Now
5 Act”.

6 **SEC. 2. CREDIT FOR IMPROVING SAFETY OF FUEL SYSTEMS**
7 **IN EMERGENCY MEDICAL ROTORCRAFT.**

8 (a) IN GENERAL.—Subpart B of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 30D the fol-
 2 lowing new section:

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

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

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

11 “(1) QUALIFIED FUEL SYSTEM IMPROVEMENT
 12 COSTS.—The term ‘qualified fuel system improve-
 13 ment costs’ means costs paid or incurred to make
 14 qualified changes to a fuel system in an emergency
 15 medical rotorcraft that did not, before such changes,
 16 meet the requirements described in paragraph
 17 (2)(A).

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

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

22 “(i) paragraphs (1), (2), (3), (5), and
 23 (6) of section 27.952(a), section 27.952(c),
 24 section 27.952(f), section 27.952(g), sec-
 25 tion 27.963(g) (but allowing for a min-

1 imum puncture force of 250 pounds if suc-
2 cessfully drop tested in-structure), and sec-
3 tion 27.975(b) of title 14, Code of Federal
4 Regulations as in effect on the date of en-
5 actment, or

6 “(ii) paragraphs (1), (2), (3), (5), and
7 (6) of section 29.952(a), section 29.952(c),
8 section 29.952(f), section 29.952(g), section
9 29.963(b) (but allowing for a minimum
10 puncture force of 250 pounds if success-
11 fully drop tested in-structure), and
12 29.975(a)(7) of such title as so in effect,
13 and

14 “(B) such changes as the Secretary deter-
15 mines are necessary to result in a fuel system
16 that has equivalent crash resistance to a fuel
17 system compliant with the requirements under
18 clause (i) or (ii) of subparagraph (A).

19 “(3) EMERGENCY MEDICAL ROTORCRAFT.—The
20 term ‘emergency medical rotorcraft’ means, with re-
21 spect to a taxable year, a rotorcraft that is used for
22 the provision of emergency medical services during
23 such year.”.

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

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

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

○