

116TH CONGRESS  
1ST SESSION

# H. R. 675

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.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 17, 2019

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

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## 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), sec-  
9           tion 29.963(b) (but allowing for a min-  
10          imum puncture force of 250 pounds if suc-  
11          cessfully 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.

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