

112TH CONGRESS  
1ST SESSION

# H. R. 1011

To amend the Internal Revenue Code of 1986 to allow tax-exempt bond financing for fixed-wing emergency medical aircraft.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2011

Mr. HASTINGS of Washington (for himself, Mrs. McMORRIS RODGERS, and Ms. HERRERA BEUTLER) 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 allow tax-exempt bond financing for fixed-wing emergency medical aircraft.

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. TAX-EXEMPT BOND FINANCING FOR FIXED-**  
4 **WING EMERGENCY MEDICAL AIRCRAFT.**

5 (a) IN GENERAL.—Subsection (e) of section 147 of  
6 the Internal Revenue Code of 1986 is amended by adding  
7 at the end the following new sentence: “The preceding sen-  
8 tence shall not apply to any fixed-wing aircraft equipped  
9 for, and exclusively dedicated to providing, acute care

1 emergency medical services (within the meaning of  
2 4261(g)(2)).”

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to obligations issued after the date  
5 of the enactment of this Act.

○