

One Hundred Fifteenth Congress  
of the  
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Wednesday,  
the third day of January, two thousand and eighteen*

An Act

To amend title 4, United States Code, to provide for the flying of the flag at half-staff in the event of the death of a first responder in the line of duty.

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the “Bipartisan Budget Act of 2018”.

**DIVISION A—HONORING HOMETOWN  
HEROES ACT**

**SECTION 10101. SHORT TITLE.**

This division may be cited as the “Honoring Hometown Heroes Act”.

**SEC. 10102. PERMITTING THE FLAG TO BE FLOWN AT HALF-STAFF  
IN THE EVENT OF THE DEATH OF A FIRST RESPONDER  
SERVING IN THE LINE OF DUTY.**

(a) AMENDMENT.—The sixth sentence of section 7(m) of title 4, United States Code, is amended—

(1) by striking “or” after “possession of the United States” and inserting a comma;

(2) by inserting “or the death of a first responder working in any State, territory, or possession who dies while serving in the line of duty,” after “while serving on active duty,”;

(3) by striking “and” after “former officials of the District of Columbia” and inserting a comma; and

(4) by inserting before the period the following: “, and first responders working in the District of Columbia”.

(b) FIRST RESPONDER DEFINED.—Such subsection is further amended—

(1) in paragraph (2), by striking “, United States Code; and” and inserting a semicolon;

(2) in paragraph (3), by striking the period at the end and inserting “; and”; and

(3) by adding at the end the following new paragraph:

“(4) the term ‘first responder’ means a ‘public safety officer’ as defined in section 1204 of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10284).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to deaths of first responders occurring on or after the date of the enactment of this Act.

percentage determined under paragraph (2) shall be equal to 0 percent.”.

(2) CONFORMING AMENDMENT.—Section 48(a)(2)(A) is amended by striking “paragraph (6)” and inserting “paragraphs (6) and (7)”.

(3) CLARIFICATION RELATING TO PHASEOUT FOR WIND FACILITIES.—Section 48(a)(5)(E) is amended by inserting “which is treated as energy property by reason of this paragraph” after “using wind to produce electricity”.

(c) EXTENSION OF QUALIFIED FUEL CELL PROPERTY.—Section 48(c)(1)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(d) EXTENSION OF QUALIFIED MICROTURBINE PROPERTY.—Section 48(c)(2)(D) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(e) EXTENSION OF COMBINED HEAT AND POWER SYSTEM PROPERTY.—Section 48(c)(3)(A)(iv) is amended by striking “which is placed in service before January 1, 2017” and inserting “the construction of which begins before January 1, 2022”.

(f) EXTENSION OF QUALIFIED SMALL WIND ENERGY PROPERTY.—Section 48(c)(4)(C) is amended by striking “for any period after December 31, 2016” and inserting “the construction of which does not begin before January 1, 2022”.

(g) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section shall apply to periods after December 31, 2016, under rules similar to the rules of section 48(m) of the Internal Revenue Code of 1986 (as in effect on the day before the date of the enactment of the Revenue Reconciliation Act of 1990).

(2) EXTENSION OF COMBINED HEAT AND POWER SYSTEM PROPERTY.—The amendment made by subsection (e) shall apply to property placed in service after December 31, 2016.

(3) PHASEOUTS AND TERMINATIONS.—The amendments made by subsection (b) shall take effect on the date of the enactment of this Act.

**SEC. 40412. EXTENSION OF SPECIAL ALLOWANCE FOR SECOND GENERATION BIOFUEL PLANT PROPERTY.**

(a) IN GENERAL.—Section 168(l)(2)(D) is amended by striking “January 1, 2017” and inserting “January 1, 2018”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2016.

**SEC. 40413. EXTENSION OF ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.**

(a) IN GENERAL.—Section 179D(h) is amended by striking “December 31, 2016” and inserting “December 31, 2017”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2016.