

115TH CONGRESS
2D SESSION

H. R. 6149

To amend the Internal Revenue Code of 1986 to exclude from gross income certain Federally-subsidized loan repayments for dental school faculty.

IN THE HOUSE OF REPRESENTATIVES

JUNE 19, 2018

Ms. CLARKE of New York (for herself, Mr. SIMPSON, and Mr. GOSAR) 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 exclude from gross income certain Federally-subsidized loan repayments for dental school faculty.

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. EXCLUSION OF CERTAIN FEDERALLY-SUB-**
4 **SIDIZED LOAN REPAYMENTS FOR DENTAL**
5 **SCHOOL FACULTY.**

6 (a) IN GENERAL.—Section 108(f)(4) of the Internal
7 Revenue Code of 1986 is amended by inserting “under
8 a loan repayment program receiving a grant or contract

1 under section 748(a)(2) of such Act,” after “section 338I
2 of such Act,”.

3 (b) CONFORMING AMENDMENT.—Section 108(f)(4)
4 of such Code is amended by striking “NATIONAL HEALTH
5 SERVICE CORPS LOAN REPAYMENT PROGRAM AND CER-
6 TAIN STATE LOAN REPAYMENT PROGRAMS” in the heading
7 thereof and inserting “CERTAIN FEDERAL AND STATE
8 LOAN REPAYMENT PROGRAMS”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to amounts received in taxable
11 years beginning after the date of the enactment of this
12 Act.

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