

117TH CONGRESS
1ST SESSION

H. R. 1285

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

FEBRUARY 24, 2021

Ms. CLARKE of New York (for herself, Mr. GOSAR, Ms. MENG, and Mr. SIMPSON) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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. SHORT TITLE.**

4 This Act may be cited as the “Dental Loan Repay-
5 ment Assistance Act”.

1 **SEC. 2. EXCLUSION OF CERTAIN FEDERALLY SUBSIDIZED**
2 **LOAN REPAYMENTS FOR DENTAL SCHOOL**
3 **FACULTY.**

4 (a) **IN GENERAL.**—Section 108(f)(4) of the Internal
5 Revenue Code of 1986 is amended by inserting “, under
6 a loan repayment program receiving a grant or contract
7 under section 748(a)(2) of such Act” after “section 338I
8 of such Act”.

9 (b) **CONFORMING AMENDMENT.**—Section 108(f)(4)
10 of the Internal Revenue Code of 1986 is amended by strik-
11 ing “**NATIONAL HEALTH SERVICE CORPS LOAN REPAY-**
12 **MENT PROGRAM AND CERTAIN STATE LOAN REPAYMENT**
13 **PROGRAMS**” in the heading thereof and inserting “**CER-**
14 **TAIN FEDERAL AND STATE LOAN REPAYMENT PRO-**
15 **GRAMS**”.

16 (c) **EFFECTIVE DATE.**—The amendments made by
17 this section shall apply to amounts received in taxable
18 years beginning after the date of the enactment of this
19 Act.

20 (d) **GAO REPORT.**—The Comptroller General of the
21 United States shall review and report to the appropriate
22 committees of Congress on the participation of dental pro-
23 viders and faculty in areas and schools receiving funding
24 from the Dental Faculty Development and Loan Repay-
25 ment Program under section 748(a)(2) of the Public
26 Health Service Act (42 U.S.C. 293k–2(a)(2)), including

1 the extent to which they remain full-time faculty teaching
2 and practicing in dental clinics located in dental schools,
3 hospitals, or community-based affiliated sites after receiv-
4 ing funding from the program.

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