

114TH CONGRESS  
1ST SESSION

# H. R. 1842

To amend the Internal Revenue Code of 1986 to exclude from gross income payments under the Indian Health Service Loan Repayment Program and certain amounts received under the Indian Health Professions Scholarships Program.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 16, 2015

Mr. VALADAO (for himself, Mr. AMODEI, Mr. BLUMENAUER, Mr. CALVERT, Mr. COLE, Mr. COOK, Mr. CRAMER, Mr. FARR, Mr. HARDY, Mr. HARPER, Mr. HUNTER, Mr. JONES, Mr. JOYCE, Mr. KILMER, Mr. KIND, Mrs. KIRKPATRICK, Mr. LAMALFA, Mr. LARSEN of Washington, Mrs. LAWRENCE, Mr. MCCLINTOCK, Mr. MEADOWS, Mr. MULLIN, Mr. POCAN, Mr. SIMPSON, Mr. YOUNG of Alaska, Mr. ZINKE, Mr. GRIJALVA, Mr. DENHAM, Mr. KNIGHT, Mrs. MIMI WALTERS of California, Mr. NOLAN, Ms. SINEMA, Mr. HUFFMAN, Mr. BENISHEK, Mr. RUIZ, and Mr. SHERMAN) 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 exclude from gross income payments under the Indian Health Service Loan Repayment Program and certain amounts received under the Indian Health Professions Scholarships Program.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Indian Health Service  
3 Health Professions Tax Fairness Act of 2015”.

4 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR PAYMENTS**  
5 **UNDER INDIAN HEALTH SERVICE LOAN RE-**  
6 **PAYMENT PROGRAM.**

7 (a) IN GENERAL.—Section 108(f)(4) of the Internal  
8 Revenue Code of 1986 is amended by inserting “under  
9 section 108 of the Indian Health Care Improvement Act,”  
10 after “338I of such Act.”.

11 (b) CLERICAL AMENDMENT.—The heading for sec-  
12 tion 108(f)(4) of such Code is amended by striking “AND  
13 CERTAIN” and inserting “, INDIAN HEALTH SERVICE LOAN  
14 REPAYMENT PROGRAM, AND CERTAIN”.

15 (c) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to payments made after the date  
17 of the enactment of this Act.

18 **SEC. 3. EXCLUSION OF CERTAIN AMOUNTS RECEIVED**  
19 **UNDER INDIAN HEALTH PROFESSIONS**  
20 **SCHOLARSHIPS PROGRAM.**

21 (a) IN GENERAL.—Section 117(c)(2) of the Internal  
22 Revenue Code of 1986 is amended by striking “or” at the  
23 end of subparagraph (A), by striking the period at the  
24 end of subparagraph (B) and inserting “, or”, and by add-  
25 ing at the end the following new subparagraph:

1                   “(C) the Indian Health Professions Schol-  
2                   arships Program under section 104 of the In-  
3                   dian Health Care Improvement Act.”.

4           (b) EFFECTIVE DATE.—The amendment made by  
5 subsection (a) shall apply to amounts received in taxable  
6 years beginning after December 31, 2015.

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