

118TH CONGRESS
1ST SESSION

H. R. 5080

To amend the Internal Revenue Code of 1986 to exclude certain Nurse Corps payments from gross income.

IN THE HOUSE OF REPRESENTATIVES

JULY 28, 2023

Mr. FITZPATRICK (for himself, Mr. HIGGINS of New York, Mr. THOMPSON of California, and Mrs. KIGGANS of Virginia) 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 certain Nurse Corps payments from gross income.

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 “Nurse Corps Tax Par-
5 ity Act of 2023”.

6 **SEC. 2. TAX TREATMENT OF CERTAIN NURSE CORPS PAY-**
7 **MENTS.**

8 (a) IN GENERAL.—Paragraph (4) of section 108(f)
9 of the Internal Revenue Code of 1986 is amended by strik-
10 ing “338B(g)” and inserting “338B(g) or 846”.

1 (b) QUALIFIED SCHOLARSHIPS.—Subparagraph (A)
2 of section 117(c)(2) of the Internal Revenue Code of 1986
3 is amended by striking “the Public Health Service Act”
4 and inserting “the Public Health Service Act or the schol-
5 arship program under section 846 of such Act”.

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

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