^{115TH CONGRESS} 2D SESSION H.R. 7259

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

DECEMBER 11, 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, 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".

1SEC. 2. EXCLUSION OF CERTAIN FEDERALLY-SUBSIDIZED2LOAN REPAYMENTS FOR DENTAL SCHOOL3FACULTY.

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".

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

(d) GAO REPORT.—The Comptroller General of the
United States shall review and report to the appropriate
committees of Congress on the participation of dental providers and faculty in areas and schools receiving funding
from the Dental Faculty Development and Loan Repayment Program under section 748(a)(2) of the Public
Health Service Act, including the extent to which they re-

main full-time faculty teaching and practicing in dental
 clinics located in dental schools, hospitals, or community based affiliated sites after receiving funding from the pro gram.