

116TH CONGRESS  
1ST SESSION

# H. R. 996

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 6, 2019

Ms. CLARKE of New York (for herself, Mr. GOSAR, Mr. SIMPSON, and Ms. MENG) 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, including the extent to which they re-

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

