

105TH CONGRESS
1ST SESSION

H. R. 2998

To amend the Internal Revenue Code of 1986 to exclude from gross income certain amounts received as scholarships by an individual under the National Health Service Corps Scholarship Program.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 9, 1997

Mr. LEVIN (for himself and Mr. KILDEE) 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 from gross income certain amounts received as scholarships by an individual under the National Health Service Corps Scholarship Program.

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 “National Health Serv-
5 ice Corps Scholarship Program Incentive Act”.

1 **SEC. 2. EXCLUSION OF CERTAIN AMOUNTS RECEIVED**
2 **UNDER THE NATIONAL HEALTH SERVICE**
3 **CORPS SCHOLARSHIP PROGRAM.**

4 (a) **IN GENERAL.**—Subsection (c) of section 117 of
5 the Internal Revenue Code of 1986 (relating to the exclu-
6 sion from gross income amounts received as a qualified
7 scholarship) is amended—

8 (1) by striking “Subsections (a)” and inserting
9 the following:

10 “(1) **IN GENERAL.**—Subject to paragraph (2),
11 subsections (a)”;

12 (2) by adding at the end the following:

13 “(2) **NATIONAL HEALTH SERVICE CORPS**
14 **SCHOLARSHIP PROGRAM.**—Paragraph (1) shall not
15 apply to any amount received by an individual under
16 the National Health Service Corps Scholarship Pro-
17 gram under section 338A(g)(1)(A) of the Public
18 Health Service Act.”

19 (b) **EFFECTIVE DATE.**—The amendments made by
20 subsection (a) shall apply to amounts received in taxable
21 years beginning after December 31, 1993.

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