

110TH CONGRESS
1ST SESSION

H. R. 3960

To amend the Internal Revenue Code of 1986 to exclude from gross income loan repayments made under the Indian Health Service Loan Repayment Program in return for service as a dentist.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 24, 2007

Mr. KIND (for himself and Mr. CAMP of Michigan) 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 loan repayments made under the Indian Health Service Loan Repayment Program in return for service as a dentist.

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 “Native American Full
5 Access to Dental Care Act”.

1 **SEC. 2. EXCLUSION FOR LOAN PAYMENTS UNDER INDIAN**
2 **HEALTH SERVICE LOAN REPAYMENT PRO-**
3 **GRAM IN RETURN FOR SERVICE AS A DEN-**
4 **TIST.**

5 (a) **IN GENERAL.**—Subsection (f) of section 108 of
6 the Internal Revenue Code of 1986 (relating to student
7 loans) is amended by adding at the end the following new
8 paragraph:

9 “(5) **PAYMENTS UNDER INDIAN HEALTH SERV-**
10 **ICE LOAN REPAYMENT PROGRAM IN RETURN FOR**
11 **SERVICE AS A DENTIST.**—In the case of an indi-
12 vidual, gross income shall not include any loan re-
13 payment pursuant to a contract entered into under
14 section 108(f) of the Indian Health Care Improve-
15 ment Act in return for service as a dentist.”.

16 (b) **EFFECTIVE DATE.**—The amendment made by
17 subsection (a) shall apply to amounts received by an indi-
18 vidual in taxable years beginning after December 31,
19 2007.

○