

118TH CONGRESS
2D SESSION

H. R. 10280

To amend the Internal Revenue Code of 1986 to exclude certain health professions education scholarship and loan payments from gross income.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 3, 2024

Ms. TOKUDA (for herself and Mrs. MILLER of West 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 health professions education scholarship and loan 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 “Strengthening Path-
5 ways to Health Professions Act”.

6 **SEC. 2. TAX TREATMENT OF CERTAIN HEALTH PROFES-**
7 **SIONS EDUCATION PAYMENTS.**

8 (a) IN GENERAL.—Section 108(f)(4) of the Internal
9 Revenue Code of 1986 is amended to read as follows:

1 “(4) PAYMENTS UNDER CERTAIN PUBLIC
2 HEALTH SERVICE ACT LOAN REPAYMENT PROGRAMS
3 AND CERTAIN STATE LOAN REPAYMENT PRO-
4 GRAMS.—In the case of an individual, gross income
5 shall not include any amount received under—

6 “(A) a loan repayment program under sec-
7 tion 338B(g), 846(a), 738(a), 775, or 781 of
8 the Public Health Service Act,

9 “(B) a State program described in section
10 338I of the Public Health Service Act, or

11 “(C) any other State loan repayment or
12 loan forgiveness program that is intended to
13 provide for the increased availability of health
14 care services in underserved or health profes-
15 sional shortage areas (as determined by such
16 State).”.

17 (b) QUALIFIED SCHOLARSHIPS.—Section 117(c)(2)
18 of such Code is amended by redesignating subparagraphs
19 (B) and (C) as subparagraphs (E) and (F), respectively,
20 and by inserting after subparagraph (A) the following new
21 subparagraphs:

22 “(B) the scholarship program under sec-
23 tion 846 of such Act,

24 “(C) the scholarship program under sec-
25 tion 338K of such Act, and

1 “(D) the scholarship program under sec-
2 tion 10 of the Native Hawaiian Health Care
3 Improvement Act,”.

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

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