

105TH CONGRESS
1ST SESSION

S. 1286

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 Corps Scholarship Program.

IN THE SENATE OF THE UNITED STATES

OCTOBER 9, 1997

Mr. JEFFORDS introduced the following bill; which was read twice and referred to the Committee on Finance

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 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 CORPS**
3 **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 CORPS SCHOLARSHIP
14 PROGRAM.—Paragraph (1) shall not apply to any
15 amount received by an individual under the National
16 Health Corps Scholarship Program under section
17 338A(g)(1)(A) of the Public Health Service Act.”

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

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