

106TH CONGRESS  
1ST SESSION

# H. R. 1414

To amend the Internal Revenue Code of 1986 to exclude from income certain amounts received under the National Health Service Corps Scholarship Program and the F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance Program.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 14, 1999

Mrs. JOHNSON of Connecticut (for herself, Mrs. THURMAN, Mr. OBERSTAR, Mr. BARRETT of Nebraska, Mr. COSTELLO, Mr. COYNE, Mr. POMEROY, Mr. FROST, Ms. KILPATRICK, Ms. SLAUGHTER, Mr. FARR of California, Mr. DOOLEY of California, Mr. STENHOLM, Mr. FOLEY, Mr. EHLERS, Mr. UNDERWOOD, Mr. WEYGAND, Mr. BENTSEN, Mr. HAYWORTH, and Mr. ENGLISH) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from income certain amounts received under the National Health Service Corps Scholarship Program and the F. Edward Hebert Armed Forces Health Professions Scholarship and Financial Assistance 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 “Health Care Access  
5 Promotion Act of 1999”.

1 **SEC. 2. EXCLUSION OF CERTAIN AMOUNTS RECEIVED**  
2 **UNDER THE NATIONAL HEALTH SERVICE**  
3 **CORPS SCHOLARSHIP PROGRAM AND THE F.**  
4 **EDWARD HEBERT ARMED FORCES HEALTH**  
5 **PROFESSIONS SCHOLARSHIP AND FINANCIAL**  
6 **ASSISTANCE PROGRAM.**

7 (a) IN GENERAL.—Section 117(c) of the Internal  
8 Revenue Code of 1986 (relating to the exclusion from  
9 gross income amounts received as a qualified scholarship)  
10 is amended—

11 (1) by striking “Subsections (a)” and inserting  
12 the following:

13 “(1) IN GENERAL.—Except as provided in para-  
14 graph (2), subsections (a)”;

15 (2) by adding at the end the following new  
16 paragraph:

17 “(2) EXCEPTIONS.—Paragraph (1) shall not  
18 apply to any amount received by an individual  
19 under—

20 “(A) the National Health Service Corps  
21 Scholarship Program under section  
22 338A(g)(1)(A) of the Public Health Service  
23 Act; or

24 “(B) the Armed Forces Health Professions  
25 Scholarship and Financial Assistance Program

1           under subchapter I of chapter 105 of title 10,  
2           United States Code.”.

3           (b) EFFECTIVE DATE.—The amendment made by  
4 subsection (a) shall apply to amounts received in taxable  
5 years beginning after December 31, 1991.

6           (c) WAIVER OF STATUTE OF LIMITATIONS.—If re-  
7 fund or credit of any overpayment of tax resulting from  
8 the application of the amendment made by subsection (a)  
9 is prevented at any time before the close of the 1-year  
10 period beginning on the date of the enactment of this Act  
11 by the operation of any law or rule of law (including res  
12 judicata), refund or credit of such overpayment (to the  
13 extent attributable to the application of such amendment)  
14 may, nevertheless, be made or allowed if claim therefor  
15 is filed before the close of such 1-year period.

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