

106TH CONGRESS
1ST SESSION

H. R. 324

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

JANUARY 19, 1999

Mr. LEVIN 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); and

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.**—

20 (1) **IN GENERAL.**—The amendment made by
21 subsection (a) shall apply to amounts received in
22 taxable years beginning after December 31, 1993.

23 (2) **STATUTE OF LIMITATIONS.**—If refund or
24 credit of any overpayment of tax resulting from the
25 amendment made by subsection (a) is prevented at
26 any time before the close of the 1-year period begin-

1 ning on the date of the enactment of this Act by the
2 operation of any law or rule of law (including res ju-
3 dicata), refund or credit of such overpayment (to the
4 extent attributable to such amendment) may, never-
5 theless, be made or allowed if claim therefor is filed
6 before the close of such 1-year period.

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