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(Original Signature of Member)

118TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

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

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IN THE HOUSE OF REPRESENTATIVES

Ms. TOKUDA introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**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 Healthcare Professions Act of 2024”.

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

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

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

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

13 “(B) a State program described in section  
14 338I of Public Health Service Act, or

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

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

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

3                   “(C) the scholarship program under sec-  
4                   tion 338K of such Act,

5                   “(D) the scholarship program under sec-  
6                   tion 10 of the Native Hawaiian Health Care  
7                   Improvement Act,”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to amounts received in taxable  
10 years beginning after the date of the enactment of this  
11 Act.