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(Original Signature of Member)

118TH CONGRESS  
1ST SESSION

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

To amend the Internal Revenue Code of 1986 to exclude certain Nurse Corps payments from gross income.

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IN THE HOUSE OF REPRESENTATIVES

Mr. FITZPATRICK introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend the Internal Revenue Code of 1986 to exclude certain Nurse Corps 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 “Nurse Corps Tax Par-  
5 ity Act of 2023”.

1 **SEC. 2. TAX TREATMENT OF CERTAIN NURSE CORPS PAY-**  
2 **MENTS.**

3 (a) **IN GENERAL.**—Paragraph (4) of section 108(f)  
4 of the Internal Revenue Code of 1986 is amended by strik-  
5 ing “338B(g)” and inserting “338B(g) or 846”.

6 (b) **QUALIFIED SCHOLARSHIPS.**—Subparagraph (A)  
7 of section 117(c)(2) of the Internal Revenue Code of 1986  
8 is amended by striking “the Public Health Service Act”  
9 and inserting “the Public Health Service Act or the schol-  
10 arship program under section 846 of such Act”.

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