

119TH CONGRESS  
1ST SESSION

# H. R. 1758

To amend the Internal Revenue Code of 1986 to exclude from gross income certain federally subsidized loan repayments for dental school faculty.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

Mr. VAN DREW (for himself and Ms. CLARKE of New York) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to exclude from gross income certain federally subsidized loan repayments for dental school faculty.

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 “Dental Loan Repay-  
5 ment Assistance Act of 2025”.

1 **SEC. 2. EXCLUSION OF CERTAIN FEDERALLY SUBSIDIZED**  
2 **LOAN REPAYMENTS FOR DENTAL SCHOOL**  
3 **FACULTY.**

4 (a) **IN GENERAL.**—Section 108(f)(4) of the Internal  
5 Revenue Code of 1986 is amended—

6 (1) in the heading, by striking “PAYMENTS  
7 UNDER NATIONAL HEALTH SERVICE CORPS LOAN  
8 REPAYMENT PROGRAM AND CERTAIN STATE LOAN  
9 REPAYMENT PROGRAMS” and inserting “CERTAIN  
10 FEDERAL AND STATE LOAN REPAYMENT PRO-  
11 GRAMS”, and

12 (2) by inserting “, under a loan repayment pro-  
13 gram awarded a grant or contract under section  
14 748(a)(2) of such Act” after “section 338I of such  
15 Act”.

16 (b) **EFFECTIVE DATE.**—The amendments made by  
17 this section shall apply to amounts received in taxable  
18 years beginning after the date of the enactment of this  
19 Act.

20 (c) **GAO REPORT.**—The Comptroller General of the  
21 United States shall review and report to the appropriate  
22 committees of Congress on the participation of dental pro-  
23 viders and faculty in areas and schools receiving funding  
24 from the Dental Faculty Development and Loan Repay-  
25 ment Program under section 748(a)(2) of the Public  
26 Health Service Act (42 U.S.C. 293k–2(a)(2)), including

1 the extent to which such individuals remain full-time fac-  
2 uly teaching and practicing in dental clinics located in  
3 dental schools, hospitals, or community-based affiliated  
4 sites after receiving funding from the program.

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