

119TH CONGRESS  
1ST SESSION

# H. R. 3145

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

MAY 1, 2025

Mr. FITZPATRICK (for himself, Mr. THOMPSON of California, and Mrs. KIGGANS of Virginia) 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 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 2025”.

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

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

1           (b) QUALIFIED SCHOLARSHIPS.—Subparagraph (A)  
2 of section 117(c)(2) of the Internal Revenue Code of 1986  
3 is amended by striking “the Public Health Service Act”  
4 and inserting “the Public Health Service Act or the schol-  
5 arship program under section 846 of such Act”.

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

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