

119TH CONGRESS
2D SESSION

H. R. 7884

To amend the Internal Revenue Code of 1986 to provide a tax credit to health care professionals that provide health care services in qualifying facilities, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 9, 2026

Ms. TENNEY (for herself and Mr. HORSFORD) 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 provide a tax credit to health care professionals that provide health care services in qualifying facilities, and for other purposes.

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 “Healthcare is Human
5 Act of 2026”.

6 **SEC. 2. HEALTH CARE PROFESSIONAL TAX CREDIT.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 25F the fol-
 2 lowing new section:

3 **“SEC. 25G. HEALTH CARE PROFESSIONAL TAX CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of a
 5 qualifying individual, there shall be allowed a credit
 6 against the tax imposed by this chapter for the taxable
 7 year in an amount equal to the sum of—

8 “(1) \$300 multiplied by the number of calendar
 9 months during the taxable year in which such indi-
 10 vidual provides more than 80 but not more than 120
 11 hours of qualifying health care services,

12 “(2) \$400 multiplied by the number of calendar
 13 months during the taxable year in which such indi-
 14 vidual provides more than 120 but not more than
 15 160 hours of qualifying health care services, plus

16 “(3) \$500 multiplied by the number of calendar
 17 months during the taxable year in which such indi-
 18 vidual provides more than 160 hours of qualifying
 19 health care services.

20 “(b) QUALIFYING INDIVIDUAL.—

21 “(1) IN GENERAL.—For purposes of this sec-
 22 tion, the term ‘qualifying individual’ means, with re-
 23 spect to a taxable year, an individual who is a li-
 24 censed or certified health professional who provides
 25 qualifying health care services in a qualifying facility

1 in good standing at any time during the taxable
2 year.

3 “(2) LICENSED OR CERTIFIED HEALTH PRO-
4 FESSIONAL.—For purposes of paragraph (1), the
5 term ‘licensed or certified health professional’ means
6 an individual who is licensed, registered, or certified
7 under Federal or State law or regulation to provide
8 health care services.

9 “(c) QUALIFYING HEALTH CARE SERVICES.—

10 “(1) IN GENERAL.—For purposes of this sec-
11 tion the term ‘qualifying health care services’
12 means—

13 “(A) any item or service for which pay-
14 ment may be made under title XVIII of the So-
15 cial Security Act or under a State plan (or
16 waiver of such plan) under title XIX of such
17 Act, except for personal care services as defined
18 under a State plan (or waiver of such plan)
19 under title XIX of such Act, or

20 “(B) hospital care, medical services, or ex-
21 tended care services furnished directly to a vet-
22 eran by—

23 “(i) a medical professional employed
24 by the Department of Veterans Affairs, or

1 “(ii) a non-Department health care
2 provider pursuant to an agreement with
3 the Secretary of Veterans Affairs under
4 chapter 17 of title 38, United States Code.

5 “(2) EXCLUSIONS.—Such term shall not in-
6 clude—

7 “(A) services provided by a supplier of du-
8 rable medical equipment (as defined in section
9 1861(n) of the Social Security Act),

10 “(B) personal care services, consumer-di-
11 rected or self-directed assistance programs,

12 “(C) fiscal intermediary services, or

13 “(D) home health or hospice care fur-
14 nished by an individual is not a rendering or
15 billing provider of record of title XVIII or XIX
16 of the Social Security Act.

17 “(d) QUALIFYING FACILITY IN GOOD STANDING.—
18 For purposes of this section, the term ‘qualifying facility
19 in good standing’ means a facility or provider that—

20 “(1) is a medical facility of the Department of
21 Veterans Affairs, as defined in section 8101 of title
22 38, United States Code, or

23 “(2) is—

1 “(A) located in a health professional short-
 2 age area (as defined in section 332(a)(1) of the
 3 Public Health Service Act), and

4 “(B) enrolled to furnish items and services
 5 under title XVIII of the Social Security Act or
 6 under a State plan (or waiver of such plan)
 7 under title XIX of such Act.

8 “(e) INCOME LIMITATION AND SPECIAL RULES.—

9 “(1) INCOME LIMITATION.—No credit shall be
 10 allowed under subsection (a) to any individual in any
 11 taxable year in which the modified adjusted gross in-
 12 come of the taxpayer exceeds—

13 “(A) \$400,000 in the case of a joint return
 14 or a surviving spouse, or

15 “(B) \$200,000 in any other case.

16 “(2) MINIMUM NUMBER OF QUALIFYING
 17 MONTHS.—No credit shall be allowed with respect to
 18 qualifying health care services provided by an indi-
 19 vidual in any taxable year unless such individual
 20 provided 80 or more hours of qualifying health care
 21 services in each of 8 calendar months during such
 22 taxable year.

23 “(3) MODIFIED ADJUSTED GROSS INCOME.—
 24 For purposes of paragraph (1), the term ‘modified
 25 adjusted gross income’ means the adjusted gross in-

1 come of the taxpayer for the taxable year increased
 2 by any amount excluded from gross income under
 3 section 911, 931, or 933.

4 “(f) TERMINATION OF CREDIT.—No credit shall be
 5 allowed under subsection (a) for any taxable year begin-
 6 ning after December 31, 2030.”.

7 (b) CLERICAL AMENDMENT.—The table of sections
 8 for subpart A of part IV of subchapter A of chapter 1
 9 of the Internal Revenue Code of 1986 is amended by in-
 10 serting after the item relating to section 25F the following
 11 new item:

“Sec. 25G. Health care professional tax credit.”.

12 (c) EFFECTIVE DATE.—The amendments made by
 13 this section shall apply to taxable years beginning after
 14 December 31, 2025.

15 **SEC. 3. EVALUATION AND REPORTS.**

16 (a) GOVERNMENT ACCOUNTABILITY OFFICE
 17 STUDY.—Not later than June 30, 2030, the Comptroller
 18 General of the United States shall submit to Congress a
 19 report on—

20 (1) the overall impact of the credit allowed
 21 under section 25G of such Code on retention of
 22 health care professionals in health professional
 23 shortage areas;

24 (2) the effects of such credit on the quality and
 25 continuity of care furnished in Department of Vet-

1 erans Affairs medical facilities, including Depart-
2 ment of Veterans Affairs community-based out-
3 patient clinics. and through non-Department medical
4 providers pursuant to an agreement entered into
5 with the Secretary of Veterans Affairs under chapter
6 17 of title 38, United States Code;

7 (3) whether the credit improved health care ac-
8 cess or staffing stability in medical facilities of the
9 Department of Veterans Affairs located in rural or
10 underserved areas; and

11 (4) any recommendations for improving the ef-
12 fectiveness or targeting of the credit.

13 (b) HEALTH PROFESSIONAL SHORTAGE AREAS.—
14 For purposes of this section, the term “health professional
15 shortage areas” has the meaning given such term in sec-
16 tion 332(a)(1) of the Public Health Service Act.

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