

117TH CONGRESS
1ST SESSION

S. 449

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

IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 2021

Mr. CARDIN (for himself and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

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”.

6 **SEC. 2. EXCLUSION OF CERTAIN FEDERALLY SUBSIDIZED**
7 **LOAN REPAYMENTS FOR DENTAL SCHOOL**
8 **FACULTY.**

9 (a) IN GENERAL.—Section 108(f)(4) of the Internal
10 Revenue Code of 1986 is amended by inserting “, under

1 a loan repayment program receiving a grant or contract
2 under section 748(a)(2) of such Act” after “section 338I
3 of such Act”.

4 (b) CONFORMING AMENDMENT.—Section 108(f)(4)
5 of the Internal Revenue Code of 1986 is amended by strik-
6 ing “NATIONAL HEALTH SERVICE CORPS LOAN REPAY-
7 MENT PROGRAM AND CERTAIN STATE LOAN REPAYMENT
8 PROGRAMS” in the heading thereof and inserting “CER-
9 TAIN FEDERAL AND STATE LOAN REPAYMENT PRO-
10 GRAMS”.

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.

15 (d) GAO REPORT.—The Comptroller General of the
16 United States shall review and report to the appropriate
17 committees of Congress on the participation of dental pro-
18 viders and faculty in areas and schools receiving funding
19 from the Dental Faculty Development and Loan Repay-
20 ment Program under section 748(a)(2) of the Public
21 Health Service Act (42 U.S.C. 293k–2(a)(2)), including
22 the extent to which they remain full-time faculty teaching
23 and practicing in dental clinics located in dental schools,

- 1 hospitals, or community-based affiliated sites after receiv-
- 2 ing funding from the program.

