

118TH CONGRESS
1ST SESSION

S. _____

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

IN THE SENATE OF THE UNITED STATES

Mr. MERKLEY (for himself, Mr. WICKER, Mrs. MURRAY, Mr. BOOZMAN, Mr. SANDERS, Mr. WHITEHOUSE, Ms. STABENOW, Mr. WELCH, Ms. KLOBUCHAR, Mr. KELLY, and Mrs. GILLIBRAND) introduced the following bill; which was read twice and 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.