



JOINT COMMITTEE ON TAXATION

September 14, 2016

JCX-79-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO SECTION 201 OF H.R. 5406,
THE HELPING ENSURE ACCOUNTABILITY, LEADERSHIP,
AND TRUST IN TRIBAL HEALTHCARE ACT**

The Chairman's amendment in the nature of a substitute modifies section 201 of H.R. 5406 by providing rules related to specific professions eligible for the exclusion under the proposal.

The Chairman's amendment provides that the exclusion shall apply only with respect to those individuals whose type of health profession or specialty would have qualified the individual to participate in the National Health Service Corps loan repayment program as of January 1, 2016. This limitation applies to any amount received pursuant to either the National Health Service Corps Loan Repayment Program or the Indian Health Service loan repayment program.

The Chairman's amendment also modifies the effective date to apply to amounts received in taxable years beginning after December 31, 2016.

The following presents the estimated Federal fiscal year budget effects of the Chairman's amendment:

Fiscal Years											
[Millions of Dollars]											
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2017-21</u>	<u>2017-26</u>
-3	-3	-3	-3	-3	-3	-3	-3	-3	-3	-16	-32

NOTE: Details do not add to totals due to rounding.