

119TH CONGRESS
1ST SESSION

H. R. 2398

To amend the Internal Revenue Code of 1986 to provide for an exclusion for assistance provided to participants in certain veterinary student loan repayment or forgiveness programs.

IN THE HOUSE OF REPRESENTATIVES

MARCH 27, 2025

Mr. SMITH of Nebraska (for himself, Mr. LARSON of Connecticut, Mrs. FISCHBACH, Mr. PANETTA, Mr. FEENSTRA, Ms. STANSBURY, Mr. ROUZER, Mr. CAREY, Ms. BUDZINSKI, Ms. HOULAHAN, Mr. DAVIS of North Carolina, Mr. KELLY of Mississippi, Mr. FINSTAD, and Ms. MCCOLLUM) 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 for an exclusion for assistance provided to participants in certain veterinary student loan repayment or forgiveness programs.

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 “Rural Veterinary
5 Workforce Act”.

1 **SEC. 2. EXCLUSION FOR ASSISTANCE PROVIDED TO PAR-**
2 **TICIPANTS IN CERTAIN VETERINARY STU-**
3 **DENT LOAN REPAYMENT OR FORGIVENESS**
4 **PROGRAMS.**

5 (a) IN GENERAL.—Section 108(f)(4) of the Internal
6 Revenue Code of 1986 is amended—

7 (1) by striking “or” after “such Act,”;

8 (2) by striking the period at the end and insert-
9 ing “, under section 1415A of the National Agricul-
10 tural Research, Extension, and Teaching Policy Act
11 of 1977 (7 U.S.C. 3151a), or under any other State
12 loan repayment or loan forgiveness program that is
13 intended to provide for increased access to veteri-
14 nary services in such State.”; and

15 (3) by striking “STATE” in the heading and in-
16 serting “OTHER”.

17 (b) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to amounts received by an indi-
19 vidual in taxable years beginning after December 31,
20 2025.

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