

107TH CONGRESS  
2D SESSION

# H. R. 5360

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for the purchase of hearing aids.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 10, 2002

Mr. RYUN of Kansas (for himself, Mr. WALSH, and Mr. HANSEN) 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 allow a credit against income tax for the purchase of hearing aids.

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 “Hearing Aid Assist-  
5 ance Tax Credit Act”.

6 **SEC. 2. CREDIT FOR HEARING AIDS FOR SENIORS AND DE-**

7 **PENDENTS.**

8 (a) IN GENERAL.—Subpart A of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of  
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new  
2 section:

3 **“SEC. 25C. CREDIT FOR HEARING AIDS.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
5 dividual, there shall be allowed as a credit against the tax  
6 imposed by this chapter an amount equal to the amount  
7 paid during the taxable year, not compensated by insur-  
8 ance or otherwise, by the taxpayer for the purchase of any  
9 qualified hearing aid.

10 “(b) MAXIMUM AMOUNT.—The amount allowed as a  
11 credit under subsection (a) shall not exceed \$500.

12 “(c) QUALIFIED HEARING AID.—For purposes of  
13 this section, the term ‘qualified hearing aid’ means a hear-  
14 ing aid—

15 “(1) which is described in section 874.3300 of  
16 title 21, Code of Federal Regulations, and is author-  
17 ized under the Federal Food, Drug, and Cosmetic  
18 Act for commercial distribution, and

19 “(2) which is intended for use—

20 “(A) by the taxpayer, but only if the tax-  
21 payer (or the spouse intending to use the hear-  
22 ing aid, in the case of a joint return) is age 65  
23 or older, or

24 “(B) by an individual with respect to  
25 whom the taxpayer, for the taxable year, is al-

1           lowed a deduction under section 151(c) (relat-  
2           ing to deduction for personal exemptions for de-  
3           pendents).

4           “(d) ELECTION ONCE EVERY 5 YEARS.—This sec-  
5           tion shall apply to any taxpayer for any taxable year only  
6           if such taxpayer elects (at such time and in such manner  
7           as the Secretary may be regulations prescribe) to have this  
8           section apply for such taxable year. An election to have  
9           this section apply may not be made for any taxable year  
10          if such election is in effect with respect to such taxpayer  
11          for any of the 4 taxable years preceding such taxable year.

12          “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall  
13          be allowed under subsection (a) for any expense for which  
14          a deduction or credit is allowed under any other provision  
15          of this chapter.”.

16          (b) CLERICAL AMENDMENT.—The table of sections  
17          for subpart A of part IV of subchapter A of chapter 1  
18          of such Code is amended by inserting after the item relat-  
19          ing to section 25B the following new item:

                  “Sec. 25C. Credit for hearing aids.”.

20          (c) EFFECTIVE DATE.—The amendments made by  
21          this section shall apply to taxable years beginning after  
22          December 31, 2002.

○