

109TH CONGRESS
1ST SESSION

H. R. 414

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

JANUARY 26, 2005

Mr. RYUN of Kansas (for himself, Mr. HYDE, Mr. LYNCH, Mr. PAUL, Mr. BISHOP of Georgia, Mr. GARRETT of New Jersey, Mr. HINCHEY, Mr. EHLERS, Mr. MCINTYRE, Mr. KILDEE, Ms. DELAURO, Mr. MILLER of Florida, Mrs. MCCARTHY, Mr. BACHUS, Mr. DUNCAN, Mr. VAN HOLLEN, Mr. ROSS, Mr. WEXLER, Mrs. JO ANN DAVIS of Virginia, Mr. MOORE of Kansas, and Mr. YOUNG of Florida) 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”.

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

3 (a) IN GENERAL.—Subpart A of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 (relating to nonrefundable personal credits) is
6 amended by inserting after section 25B the following new
7 section:

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

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

15 “(b) MAXIMUM AMOUNT.—The amount allowed as a
16 credit under subsection (a) shall not exceed \$500 per
17 qualified hearing aid.

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

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

25 “(2) which is intended for use—

1 “(A) by the taxpayer, but only if the tax-
2 payer (or the spouse intending to use the hear-
3 ing aid, in the case of a joint return) is age 55
4 or older, or

5 “(B) by an individual with respect to
6 whom the taxpayer, for the taxable year, is al-
7 lowed a deduction under section 151(c) (relat-
8 ing to deduction for personal exemptions for de-
9 pendents).

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

18 “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall
19 be allowed under subsection (a) for any expense for which
20 a deduction or credit is allowed under any other provision
21 of this chapter.”.

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

“Sec. 25C. Credit for hearing aids.”.

1 (h) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2004.

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