

110TH CONGRESS
1ST SESSION

H. R. 2329

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

MAY 15, 2007

Mrs. MCCARTHY of New York (for herself, Mr. EHLERS, Mr. VAN HOLLEN, Ms. MCCOLLUM of Minnesota, Mr. TERRY, Mr. SENSENBRENNER, Mr. WALSH of New York, Mr. WEXLER, Mr. MCINTYRE, Mr. GRIJALVA, Mr. LYNCH, Mr. SHAYS, Mr. WU, and Mr. PAUL) 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

1 1986 (relating to nonrefundable personal credits) is
2 amended by inserting after section 25D the following new
3 section:

4 **“SEC. 25E. CREDIT FOR HEARING AIDS.**

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

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

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

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

21 “(2) which is intended for use—

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

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

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

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

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

“Sec. 25E. Credit for hearing aids.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2007.

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