

119TH CONGRESS
1ST SESSION

H. R. 2320

To amend the Internal Revenue Code of 1986 to establish a refundable credit for expenses incurred for mobility devices.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2025

Mr. COHEN (for himself, Mr. CARTER of Louisiana, and Mr. JOHNSON of Georgia) 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 establish a refundable credit for expenses incurred for mobility devices.

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 “Mobility Means Free-
5 dom Tax Credit Act”.

6 **SEC. 2. MOBILITY DEVICE CREDIT.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 is amended by inserting after section 36B the fol-
10 lowing new section:

1 **“SEC. 36C. MOBILITY DEVICE CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
3 dividual, there shall be allowed as a credit against the tax
4 imposed by this subtitle an amount equal to 50 percent
5 of the amounts paid or incurred by the taxpayer during
6 the taxable year for a qualified mobility device.

7 “(b) QUALIFIED MOBILITY DEVICE.—The term
8 ‘qualified mobility device’ means a manual or power wheel-
9 chair, scooter, walker, gait trainer, crutch, cane, artificial
10 leg or arm, leg brace, arm brace, back brace, or neck
11 brace, and includes any features of or enhancements to
12 such device.

13 “(c) LIMITATION.—The credit under subsection (a)
14 shall not be allowed to a taxpayer for more than 3 quali-
15 fied mobility devices per taxable year.

16 “(d) DENIAL OF DOUBLE BENEFIT.—Any qualified
17 mobility device expense which would (but for this sub-
18 section) be taken into account for purposes of any deduc-
19 tion (or any credit other than the credit allowed under
20 this section) shall be reduced by the amount of the credit
21 allowed under subsection (a) with respect to such ex-
22 pense.”.

23 (b) CONFORMING AMENDMENTS.—

24 (1) Section 6211(b)(4)(A) of the Internal Rev-
25 enue Code of 1986 is amended by inserting “, 36C”
26 after “36B”.

1 (2) Section 1324(b)(2) of title 31, United
2 States Code, is amended by inserting “, 36C” after
3 “, 36B”.

4 (3) The table of sections for subpart C of part
5 IV of subchapter A of chapter 1 of the Internal Rev-
6 enue Code of 1986 is amended by inserting after the
7 item relating to section 36B the following new item:
 “Sec. 36C. Mobility device credit.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to amounts paid or incurred after
10 the date of the enactment of this Act.

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