

110TH CONGRESS  
1ST SESSION

# S. 1410

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

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IN THE SENATE OF THE UNITED STATES

MAY 16, 2007

Mr. COLEMAN (for himself and Mr. HARKIN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

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## 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 25D the following new  
2 section:

3 **“SEC. 25E. 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 per  
12 qualified hearing aid.

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

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

20               “(2) which is intended for use—

21                       “(A) by the taxpayer, but only if the tax-  
22 payer (or the spouse intending to use the hear-  
23 ing aid, in the case of a joint return) is age 55  
24 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 individual may not  
13          be made for any taxable year if such an election is in effect  
14          with respect to such individual for any of the 4 taxable  
15          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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