

112TH CONGRESS  
1ST SESSION

# H. R. 1479

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 HOUSE OF REPRESENTATIVES

APRIL 12, 2011

Mr. LATHAM (for himself, Mrs. MCCARTHY of New York, Mr. NUNES, Mr. HELLER, Mr. ROSKAM, Mr. GERLACH, Ms. BERKLEY, Mr. KLINE, Mr. SENSENBRENNER, Mr. BACHUS, Mr. BURTON of Indiana, Mr. VAN HOLLEN, Mr. COURTNEY, Mr. HONDA, Mr. LYNCH, Mr. KILDEE, Mr. ISRAEL, Mr. HINCHEY, Ms. LINDA T. SÁNCHEZ of California, Mr. HOLT, Mr. CAPUANO, Mr. MCGOVERN, Mr. GENE GREEN of Texas, Mr. GRIJALVA, Mr. FRANK of Massachusetts, Mr. JACKSON of Illinois, Ms. BALDWIN, Ms. SCHWARTZ, Ms. NORTON, Mrs. BACHMANN, Mr. PAUL, Mr. LOEBSACK, Mr. HEINRICH, Mr. YARMUTH, Mr. OLSON, and Mr. PLATTS) introduced the following bill; which was referred to the Committee on Ways and Means

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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 2011”.

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 25D the following new  
7 section:

8 **“SEC. 25E. 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) QUALIFIED HEARING AID.—For purposes of  
16 this section, the term ‘qualified hearing aid’ means a hear-  
17 ing aid—

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

22 “(2) which is intended for use—

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

7           “(1) MAXIMUM AMOUNT.—The amount allowed  
8           as a credit under subsection (a) shall not exceed  
9           \$500 per qualified hearing aid.

10           “(2) LIMITATION BASED ON MODIFIED GROSS  
11           INCOME.—

12           “(A) IN GENERAL.—In the case of a tax-  
13           payer whose modified adjusted gross income ex-  
14           ceeds \$200,000 for any taxable year, the  
15           amount allowed as a credit under subsection (a)  
16           for such taxable year shall be zero.

17           “(B) MODIFIED ADJUSTED GROSS IN-  
18           COME.—For purposes of this paragraph, the  
19           term ‘modified adjusted gross income’ means  
20           the adjusted gross income of the taxpayer for  
21           the taxable year increased by any amount ex-  
22           cluded from gross income under sections 911,  
23           931, or 933.

24           “(d) ELECTION ONCE EVERY 5 YEARS.—This sec-  
25           tion shall apply with respect to any individual for any tax-

1 able year only if there is an election in effect with respect  
2 to such individual (at such time and in such manner as  
3 the Secretary may by regulations prescribe) to have this  
4 section apply for such taxable year. An election to have  
5 this section apply with respect to any eligible individual  
6 may not be made for any taxable year if such an election  
7 is in effect with respect to such individual for any of the  
8 4 taxable years preceding such taxable year.

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

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

“Sec. 25E. Credit for hearing aids.”.

17 (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2011.

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