

108TH CONGRESS
1ST SESSION

H. R. 3103

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

SEPTEMBER 16, 2003

Mr. RYUN of Kansas (for himself, Mrs. MCCARTHY of New York, Mr. WALSH, Mr. PAYNE, and Mr. LYNCH) 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
10 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new
 2 section:

3 **“SEC. 25C 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 to any individual for any taxable year only
 8 if such individual elects (at such time and in such manner
 9 as the Secretary may by regulations prescribe) to have this
 10 section apply for such taxable year. An election to have
 11 this section apply may not be made for any taxable year
 12 if such election is in effect with respect to such individual
 13 for any of the 4 taxable years preceding such taxable year.

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

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

“Sec. 25C. Credit for hearing aids.”.

22 (h) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to taxable years beginning after
 24 December 31, 2002.

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2 section:

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 15 be allowed under subsection (a) for any expense for which
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 17 of this chapter.”.

18 (b) CLERICAL AMENDMENT.—The table of sections
 19 for subpart A of part IV of subchapter A of chapter 1
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