

111TH CONGRESS  
1ST SESSION

# S. 1019

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 11, 2009

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.**

7       (a) IN GENERAL.—Subpart A of part IV of sub-  
8       chapter A of chapter 1 of the Internal Revenue Code of  
9       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, or

22                       “(B) by an individual with respect to  
 23 whom the taxpayer, for the taxable year, is al-  
 24 lowed a deduction under section 151(c) (relat-

1           ing to deduction for personal exemptions for de-  
 2           pendents).

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

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

17          (b) CLERICAL AMENDMENT.—The table of sections  
 18   for subpart A of part IV of subchapter A of chapter 1  
 19   of the Internal Revenue Code of 1986 is amended by in-  
 20   serting after the item relating to section 25D the following  
 21   new item:

“Sec. 25E. Credit for hearing aids.”.

22          (c) EFFECTIVE DATE.—The amendments made by  
 23   this section shall apply to taxable years beginning after  
 24   December 31, 2009.