

114TH CONGRESS
1ST SESSION

H. R. 1882

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

APRIL 16, 2015

Mr. NUNES (for himself, Mr. THOMPSON of California, Mr. MCKINLEY, Mr. KELLY of Pennsylvania, Mr. DOLD, Mr. COSTELLO of Pennsylvania, Mr. DEFazio, Mr. LYNCH, Mr. YARMUTH, Mr. LARSON of Connecticut, Mr. RYAN of Ohio, Mr. VALADAO, Ms. NORTON, Mr. MCGOVERN, Mr. PETERS, Ms. MCCOLLUM, Mr. VAN HOLLEN, Ms. TITUS, Mr. OLSON, Mrs. ELLMERS of North Carolina, Mr. WITTMAN, Mr. HUFFMAN, Mr. JOHNSON of Georgia, Mr. LOEBSACK, Mr. PAULSEN, Mr. AMODEI, Mr. KING of New York, Mr. LANCE, Mr. HARDY, Mr. SMITH of New Jersey, Mr. TAKANO, Ms. ESHOO, Mr. WALZ, Mr. YOUNG of Iowa, Ms. LOFGREN, and Mr. KLINE) 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 2015”.

1 **SEC. 2. CREDIT FOR HEARING AIDS.**

2 (a) IN GENERAL.—Subpart A of part IV of sub-
3 chapter A of chapter 1 of the Internal Revenue Code of
4 1986 (relating to nonrefundable personal credits) is
5 amended by inserting after section 25D the following new
6 section:

7 **“SEC. 25E. CREDIT FOR HEARING AIDS.**

8 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
9 dividual, there shall be allowed as a credit against the tax
10 imposed by this chapter an amount equal to the amount
11 paid during the taxable year, not compensated by insur-
12 ance or otherwise, by the taxpayer for the purchase of any
13 qualified hearing aid.

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

17 “(1) which is described in sections 874.3300 or
18 874.3305 of title 21, Code of Federal Regulations,
19 and is authorized under the Federal Food, Drug,
20 and Cosmetic Act for commercial distribution, and

21 “(2) which is intended for use—

22 “(A) by the taxpayer (or the spouse of the
23 taxpayer in the case of a joint return), or

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

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

3 “(c) LIMITATIONS.—

4 “(1) MAXIMUM AMOUNT.—The amount allowed
5 as a credit under subsection (a) shall not exceed
6 \$500 per qualified hearing aid.

7 “(2) LIMITATION BASED ON MODIFIED GROSS
8 INCOME.—

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

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

21 “(d) ELECTION ONCE EVERY 5 YEARS.—This sec-
22 tion shall apply with respect to any individual for any tax-
23 able year only if there is an election in effect with respect
24 to such individual (at such time and in such manner as
25 the Secretary may by regulations prescribe) to have this

1 section apply for such taxable year. An election to have
2 this section apply with respect to any eligible individual
3 may not be made for any taxable year if such an election
4 is in effect with respect to such individual for any of the
5 4 taxable years preceding such taxable year.

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

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

“Sec. 25E. Credit for hearing aids.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2014.

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