

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 7770

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

MARCH 3, 2026

Mr. MULLIN 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”.

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 is amended by inserting after section 25D the fol-  
10      lowing new section:

1 **“SEC. 25F. CREDIT FOR HEARING AIDS.**

2       “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
3 dividual, there shall be allowed as a credit against the tax  
4 imposed by this chapter an amount equal to so much of  
5 the amount paid during the taxable year, not compensated  
6 by insurance or otherwise, by the taxpayer for the pur-  
7 chase of any qualified hearing aid as does not exceed  
8 \$1,000.

9       “(b) INCOME LIMITATION.—

10           “(1) IN GENERAL.—No credit shall be allowed  
11 under subsection (a) to any individual if the modi-  
12 fied adjusted gross income of such individual ex-  
13 ceeds—

14                   “(A) \$300,000 in the case of a head of  
15 household or a joint return, or

16                   “(B) \$150,000 in the case of any other in-  
17 dividual.

18       “(2) MODIFIED ADJUSTED GROSS INCOME.—

19 For purposes of this subsection, the term ‘modified  
20 adjusted gross income’ means adjusted gross income  
21 increased by any amount excluded from gross in-  
22 come under section 911, 931, or 933.

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

1           “(1) which is described in sections 874.3300  
2           and 874.3305 of title 21, Code of Federal Regula-  
3           tions, and is authorized under the Federal Food,  
4           Drug, and Cosmetic Act for commercial distribution,  
5           and

6           “(2) which is intended for use—

7                   “(A) by the taxpayer, or

8                   “(B) by an individual with respect to  
9                   whom the taxpayer, for the taxable year, is al-  
10                  lowed a deduction under section 151(c) (relat-  
11                  ing to deduction for personal exemptions for de-  
12                  pendents).

13           “(d) ELECTION ONCE EVERY 5 YEARS.—This sec-  
14           tion shall apply with respect to any individual for any tax-  
15           able year only if there is an election in effect with respect  
16           to such individual (at such time and in such manner as  
17           the Secretary may by regulations prescribe) to have this  
18           section apply for such taxable year. An election to have  
19           this section apply with respect to any individual may not  
20           be made for any taxable year if such an election is in effect  
21           with respect to such individual for any of the 4 taxable  
22           years preceding such taxable year.

23           “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall  
24           be allowed under subsection (a) for any expense for which

1 a deduction or credit is allowed under any other provision  
2 of this chapter.”.

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

“Sec. 25F. Credit for hearing aids.”.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2026.

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