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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

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

Mr. MULLIN introduced the following bill; which was referred to the Committee on _____

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

1 1986 is amended by inserting after section 25D the fol-
2 lowing new section:

3 **“SEC. 25F. 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 so much of
7 the amount paid during the taxable year, not compensated
8 by insurance or otherwise, by the taxpayer for the pur-
9 chase of any qualified hearing aid as does not exceed
10 \$1,000.

11 “(b) INCOME LIMITATION.—

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

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

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

20 “(2) MODIFIED ADJUSTED GROSS INCOME.—

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

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

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

9 “(2) which is intended for use—

10 “(A) by the taxpayer, or

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

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

1 “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall
2 be allowed under subsection (a) for any expense for which
3 a deduction or credit is allowed under any other provision
4 of this chapter.”.

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

 “Sec. 25F. Credit for hearing aids.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2025.