

114TH CONGRESS
1ST SESSION

S. 315

To amend the Internal Revenue Code of 1986 to allow a credit against income tax for the purchase of hearing aids.

IN THE SENATE OF THE UNITED STATES

JANUARY 29, 2015

Mr. HELLER (for himself and Ms. KLOBUCHAR) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 sections 874.3300
17 and 874.3305 of title 21, Code of Federal Regula-
18 tions, and is authorized under the Federal Food,
19 Drug, and Cosmetic Act for commercial distribution,
20 and

21 “(2) which is intended for use—

22 “(A) by the taxpayer, or

23 “(B) by an individual with respect to
24 whom the taxpayer, for the taxable year, is al-
25 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, 2015.

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