I

119TH CONGRESS
2D 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.

IN THE HOUSE OF REPRESENTATIVES

MARCH 3, 2026

Mr. MULLIN 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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Hearing Aid Assistance Tax Credit Act’’.

SEC. 2. CREDIT FOR HEARING AIDS.

(a) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 25D the following new section:

"SEC. 25F. CREDIT FOR HEARING AIDS.

''(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter an amount equal to so much of the amount paid during the taxable year, not compensated by insurance or otherwise, by the taxpayer for the purchase of any qualified hearing aid as does not exceed $1,000.

''(b) INCOME LIMITATION.—

''(1) IN GENERAL.—No credit shall be allowed under subsection (a) to any individual if the modified adjusted gross income of such individual exceeds—

''(A) $300,000 in the case of a head of household or a joint return, or

''(B) $150,000 in the case of any other individual.

''(2) MODIFIED ADJUSTED GROSS INCOME.—For purposes of this subsection, the term 'modified adjusted gross income' means adjusted gross income increased by any amount excluded from gross income under section 911, 931, or 933.

''(c) QUALIFIED HEARING AID.—For purposes of this section, the term 'qualified hearing aid' means a hearing aid—

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

"(2) which is intended for use—

"(A) by the taxpayer, or

"(B) by an individual with respect to whom the taxpayer, for the taxable year, is allowed a deduction under section 151(c) (relating to deduction for personal exemptions for dependents).

"(d) ELECTION ONCE EVERY 5 YEARS.—This section shall apply with respect to any individual for any taxable year only if there is an election in effect with respect to such individual (at such time and in such manner as the Secretary may by regulations prescribe) to have this section apply for such taxable year. An election to have this section apply with respect to any individual may not be made for any taxable year if such an election is in effect with respect to such individual for any of the 4 taxable years preceding such taxable year.

"(e) DENIAL OF DOUBLE BENEFIT.—No credit shall be allowed under subsection (a) for any expense for which a deduction or credit is allowed under any other provision of this chapter.''.

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

``Sec. 25F. Credit for hearing aids.''.

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

○