

Senators Hunter, Cherry, Gleason, Pappageorge, Whitmer, Van Woerkom, Clark-Coleman, Scott, Jacobs, Thomas, Schauer, Brater and Anderson offered the following concurrent resolution:

Senate Concurrent Resolution No. 13.

A concurrent resolution to memorialize the Congress of the United States to enact the Hearing Aid Assistance Tax Credit Act.

Whereas, A bill to create the Hearing Aid Assistance Tax Credit Act was introduced in the 110th Congress as H.R. 2329. This important measure would create an income tax credit for the purchase of a qualified hearing aid. The proposed credit would go a long way toward making hearing aids more affordable for senior citizens and many of the most vulnerable individuals in our society. This legislation is similar in principle to the sales tax exemption for hearing aids adopted in Michigan in 1978. It is clearly most deserving of passage; and

Whereas, Indeed, it has been reported that any number of our nation's poor and elderly go without hearing aids for financial reasons. In a just society, no one should be deprived of the God-given right to hear because of their finances. The Hearing Aid Assistance Tax Credit Act would be an important first step in helping to guarantee that those with hearing impairments will have access to the assistive devices they so desperately need. Its enactment would also be sterling testimony to the role government can play in making the lives of its citizens more healthful and fulfilling; and

Whereas, The Hearing Aid Assistance Tax Credit Act proposal would specifically provide an income tax credit of \$500 for the unreimbursed costs associated with the purchase of a qualified hearing aid. The credit availability would be limited to individuals over the age of 55 and to certain dependents. The credit could only be claimed every five years. This modest credit would have a miniscule impact on the government's finances, but it would pay huge dividends in people's lives; now, therefore, be it

Resolved by the Senate (the House of Representatives concurring), That we hereby memorialize the Congress of the United States to enact the Hearing Aid Assistance Tax Credit Act; and be it further

Resolved, That copies of this resolution be transmitted to the President of the United States Senate, the Speaker of the United States House of Representatives, and the members of the Michigan congressional delegation.