

Senator Hunter offered the following resolution:

**Senate Resolution No. 156.**

A 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 has been introduced in the 111th United States Congress as S. 1019. The bill would create a \$500 income tax credit for the purchase of a qualified hearing aid. The proposed credit would help make hearing aids more affordable for many of our nation's senior citizens and some of the most vulnerable individuals in our society. Indeed, this important piece of legislation is similar in principle to the sales tax exemption for hearing aids that was adopted in Michigan in 1978. It is clearly most deserving of passage; and

Whereas, The Hearing Aid Assistance Tax Credit Act proposal would specifically provide an income tax credit of \$500 for the nonreimbursed costs associated with the purchase of a qualified hearing aid. The credit availability would be means-tested to assure that low-income individuals are the recipient of the credit, and the credit could only be claimed every five years. This modest credit would have a minor impact on the government's finances, but it would make a major difference in the quality of life for many of our most needy seniors; and

Whereas, With the turmoil in our state and national economies, any number of people are delaying or going without necessary medical care. This is particularly reflected in the fact that many of our nation's poor and elderly have been forced to go without hearing aids for financial reasons. Clearly, no one should be deprived of the opportunity to hear due to 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; now, therefore, be it

Resolved by the Senate, 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.