

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1
OFFERED BY MR. COHEN OF TENNESSEE**

In subtitle A of title VII, at the appropriate place,
insert the following new section:

1 SEC. ____ . MOBILITY DEVICE CREDIT.

2 (a) IN GENERAL.—Subpart C of part IV of sub-
3 chapter A of chapter 1 is amended by inserting after sec-
4 tion 36B the following new section:

5 “SEC. 36C. MOBILITY DEVICE CREDIT.

6 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
7 dividual, there shall be allowed as a credit against the tax
8 imposed by this subtitle an amount equal to 50 percent
9 of the amounts paid or incurred by the taxpayer during
10 the taxable year for a qualified mobility device.

11 “(b) QUALIFIED MOBILITY DEVICE.—The term
12 ‘qualified mobility device’ means a manual or power wheel-
13 chair, scooter, walker, gait trainer, crutch, cane, artificial
14 leg or arm, leg brace, arm brace, back brace, or neck
15 brace, and includes any features of or enhancements to
16 such device.

1 “(c) LIMITATION.—The credit under subsection (a)
2 shall not be allowed to a taxpayer for more than 3 quali-
3 fied mobility devices per taxable year.

4 “(d) DENIAL OF DOUBLE BENEFIT.—Any qualified
5 mobility device expense which would (but for this sub-
6 section) be taken into account for purposes of any deduc-
7 tion (or any credit other than the credit allowed under
8 this section) shall be reduced by the amount of the credit
9 allowed under subsection (a) with respect to such ex-
10 pense.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 6211(b)(4)(A) is amended by insert-
13 ing “, 36C” after “36B”.

14 (2) Section 1324(b)(2) of title 31, United
15 States Code, is amended by inserting “, 36C” after
16 “, 36B”.

17 (3) The table of sections for subpart C of part
18 IV of subchapter A of chapter 1 is amended by in-
19 serting after the item relating to section 36B the fol-
20 lowing new item:

“Sec. 36C. Mobility device credit.”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to amounts paid or incurred after
23 the date of the enactment of this Act.

