



April 10, 2025

The Honorable Steve Cohen
U.S. House of Representatives
2268 Rayburn House Office Building
Washington, DC 20515

Re: ITEM Coalition Support for the Mobility Means Freedom Tax Credit Act; H.R. 2320

Dear Representative Cohen:

The undersigned members of the Independence Through Enhancement of Medicare and Medicaid (ITEM) Coalition write to express our support for H.R. 2320, the *Mobility Means Freedom Tax Credit Act of 2025*, which would provide individuals with a meaningful tax benefit to partially cover the costs associated with the purchasing of qualified mobility devices. Specifically, this bill would provide individuals with a 50% tax credit for the purchase of manual or powered wheelchairs, scooters, walkers, gait trainers, crutches, canes, artificial legs or arms, leg, arm, back or neck braces, and includes any features of or enhancements to such devices. Improving and increasing Medicare beneficiary access to assistive mobility devices is a core principle of the ITEM Coalition and we are fully supportive of this bill, which seeks to accomplish this goal.

The ITEM Coalition is a national consumer- and clinician-led coalition advocating for access to and coverage of assistive devices, technologies, and related services for people with injuries, illnesses, disabilities, and chronic conditions of all ages. Our members represent individuals with a wide range of disabling conditions, as well as the providers who serve them, including spinal cord injury, brain injury, stroke, limb loss, multiple sclerosis, paralysis, cerebral palsy, spina bifida, hearing, speech, and visual impairments, and other life-altering conditions.

Movement is medicine for many people living with a disability and ensuring equitable access to mobility-related devices such as wheelchairs, prosthetic limbs, orthotic braces and other assistive devices and technologies utilized by individuals with disabilities has been a long-time priority of the ITEM Coalition. Individuals with mobility-related disabilities continue to face often insurmountable barriers in accessing the devices they need to function and live independently. There are numerous reasons for these barriers, but a primary driving factor continues to be prohibitive costs. Even with insurance, individuals are often forced to pay hundreds or even thousands of dollars for the device they need to simply be able to move throughout their daily lives.

While Medicare covers durable medical equipment (“DME”), prosthetics and orthotics, beneficiaries often face high co-payments, and some devices are not covered at all. Medicaid coverage varies by state, oftentimes leaving gaps in access, and many private plans will cover

mobility devices but impose restrictively high deductibles, co-payments, or require extensive documentation and prior authorization.

As a result, many Medicare beneficiaries are forced to make the difficult decision whether to pay exorbitant out-of-pocket costs, seek refurbished or secondhand devices, or choose to go without. Without access to medically necessary mobility devices, beneficiaries' mobility and quality of life are significantly diminished and they risk avoidable and unnecessary harm or injury by using improper or ill-fitting devices received secondhand. Lack of mobility devices also compromises the ability to live as independently as possible, to return to work, or to enjoy an active retirement. These access barriers also oftentimes lead to a more sedentary lifestyle with costly mental and physical health complications, including social isolation, obesity, diabetes, and other chronic illnesses.

The *Mobility Means Freedom Tax Credit Act* would significantly improve access and affordability for Medicare beneficiaries who rely on these essential assistive devices to function and live independently. Providing a tax incentive to assist with the purchasing of mobility devices would lower the financial burden on individuals and families, making essential mobility devices like wheelchairs, prosthetic devices, and orthotic braces more accessible. We believe that H.R. 2320 is squarely in line with the goals of the ITEM Coalition to ensure that all people with disabilities are able to access the specialized devices and services they need to ensure their health and independent function. For these reasons, we are proud to support this critically important legislation and look forward to working with your office to ensure its enactment into law.

If you have any questions, please do not hesitate to contact ITEM Coalition co-coordinators Peter Thomas and Michael Barnett at Peter.Thomas@PowersLaw.com or Michael.Barnett@PowersLaw.com or call 202-466-6550.

Sincerely,

The Undersigned Members of the ITEM Coalition

- Access Ready, Inc.
- ACCSES
- Alexander Graham Bell Association for the Deaf and Hard of Hearing
- All Wheels Up
- ALS Association****
- American Association for Homecare
- American Association of People with Disabilities
- American Association on Health and Disability
- American Congress of Rehabilitation Medicine
- American Macular Degeneration Foundation
- American Music Therapy Association
- American Physical Therapy Association

American Therapeutic Recreation Association
Amputee Coalition*
Association of Assistive Technology Act Programs
Association of Rehabilitation Nurses
Autistic Women & Nonbinary Network
Center on Aging and DIS-Ability Policy
Christopher & Dana Reeve Foundation*
Clinician Task Force
CureLGMD2i
Cure SMA
3DA
Epilepsy Foundation of America
Hearing Loss Association of America
International Registry of Rehabilitation Technology Suppliers
Institute for Matching Person and Technology
Lakeshore Foundation
Long Island Center for Independent Living (LICIL)
Muscular Dystrophy Association
National Association for the Advancement of Orthotics and Prosthetics
National Disability Rights Network (NDRN)
National Multiple Sclerosis Society
NCART
RESNA
Spina Bifida Association*
Team Gleason*
The Viscardi Center
Unite 2 Fight Paralysis
United Cerebral Palsy
United Spinal Association*

****ITEM Coalition Steering Committee Member***