

118TH CONGRESS
2D SESSION

H. R. 9333

To amend the Internal Revenue Code of 1986 to provide an income tax credit for the costs of certain fertility treatments.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 9, 2024

Mr. KEAN of New Jersey 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 provide an income tax credit for the costs of certain fertility treatments.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “IVF for Families Act”.

5 **SEC. 2. CREDIT FOR CERTAIN FERTILITY TREATMENTS.**

6 (a) IN GENERAL.—Subpart A of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986 is amended by inserting before section 24 the fol-
9 lowing new section:

1 **“SEC. 23A. CREDIT FOR CERTAIN FERTILITY TREATMENTS.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
3 dividual, there shall be allowed as a credit against the tax
4 imposed by this chapter for the taxable year an amount
5 equal to the qualified fertility treatment expenses paid or
6 incurred during the taxable year.

7 “(b) DOLLAR LIMITATION.—The amount of the cred-
8 it allowed under subsection (a) for any taxable year shall
9 not exceed \$15,000.

10 “(c) QUALIFIED FERTILITY TREATMENT EX-
11 PENSES.—For purposes of this section, the term ‘qualified
12 fertility treatment expenses’ means amounts paid or in-
13 curred for procedures intended to facilitate a pregnancy,
14 including—

15 “(1) such treatments or procedures that involve
16 the handling of human egg, sperm, and embryo out-
17 side of the body, including in vitro fertilization and
18 maturation, egg and embryo cryopreservation, egg
19 and embryo donation, and intracytoplasmic sperm
20 injection, and

21 “(2) such treatments or procedures that do not
22 involve the handling of human egg, sperm, and em-
23 bryo outside of the body, including ovulation induc-
24 tion, genetic screening and diagnosis, sperm
25 cryopreservation, and intrauterine insemination.

1 “(d) MARRIED COUPLES MUST FILE JOINT RE-
2 TURNS.—Rules similar to the rules of paragraphs (2), (3),
3 and (4) of section 21(e) shall apply for purposes of this
4 section.

5 “(e) DENIAL OF DOUBLE BENEFIT.—

6 “(1) IN GENERAL.—No credit shall be allowed
7 under subsection (a) for any expense for which a de-
8 duction or credit is taken under any other provision
9 of this chapter.

10 “(2) INSURANCE REIMBURSEMENT.—No credit
11 shall be allowed under subsection (a) for any ex-
12 pense to the extent that payment for such expense
13 is made, or reimbursement for such expense is re-
14 ceived, under any insurance policy.”.

15 (b) CONFORMING AMENDMENTS.—

16 (1) The table of sections for subpart A of part
17 IV of subchapter A of chapter 1 of the Internal Rev-
18 enue Code of 1986 is amended by inserting after the
19 item relating to section 23 the following new item:

“Sec. 23A. Credit for certain fertility treatments.”.

20 (2) Section 23(c)(1) of such Code is amended
21 by striking “section 25D” and inserting “sections
22 23A and 25D”.

23 (3) Section 25(e)(1)(C) of such Code is amend-
24 ed by inserting “, 23A,” after “23”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 the date of the enactment of this Act.

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