

118TH CONGRESS
2D SESSION

H. R. 9479

To amend the Internal Revenue Code of 1986 to establish a refundable credit for expenses incurred for in vitro fertilization.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 6, 2024

Mrs. MILLER-MEEKS (for herself, Mr. LAWLER, and Mrs. CHAVEZ-DEREMER) 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 establish a refundable credit for expenses incurred for in vitro fertilization.

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. IN VITRO FERTILIZATION CREDIT.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 is amended by inserting after section 36B the fol-
7 lowing new section:

1 **“SEC. 36C. IN VITRO FERTILIZATION CREDIT.**

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 subtitle an amount equal to so much of
5 the qualified in vitro fertilization expenses of the indi-
6 vidual for the taxable year as do not exceed the excess
7 (if any) of—

8 “(1) \$30,000, over

9 “(2) the aggregate amount allowed as a credit
10 to the taxpayer under this section for all prior tax-
11 able years.

12 “(b) QUALIFIED IN VITRO FERTILIZATION EX-
13 PENSES.—For purposes of this section, the term ‘qualified
14 in vitro fertilization expenses’ means amounts paid or in-
15 curred for medical care (as defined in section 213(d)) re-
16 lating to in vitro fertilization for the taxpayer (or the tax-
17 payer’s spouse, in the case of a joint return).

18 “(c) DENIAL OF DOUBLE BENEFIT.—Any qualified
19 in vitro fertilization expense which would (but for this sub-
20 section) be taken into account for purposes of any deduc-
21 tion (or any credit other than the credit allowed under
22 this section) shall be reduced by the amount of the credit
23 allowed under subsection (a) with respect to such ex-
24 pense.”.

25 (b) CONFORMING AMENDMENTS.—

1 (1) Section 6211(b)(4)(A) of the Internal Rev-
2 enue Code of 1986 is amended by inserting “, 36C”
3 after “36B”.

4 (2) Section 1324(b)(2) of title 31, United
5 States Code, is amended by inserting “, 36C” after
6 “, 36B”.

7 (3) The table of sections for subpart C of part
8 IV of subchapter A of chapter 1 of the Internal Rev-
9 enue Code of 1986 is amended by inserting after the
10 item relating to section 36B the following new item:

“Sec. 36C. In vitro fertilization credit.”.

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

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