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(Original Signature of Member)

117TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to treat certain assisted reproduction expenses as medical expenses of the taxpayer.

IN THE HOUSE OF REPRESENTATIVES

Mr. SCHIFF introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to treat certain assisted reproduction expenses as medical expenses of the taxpayer.

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. TREATMENT OF CERTAIN ASSISTED REPRO-**
4 **DUCTION EXPENSES AS MEDICAL EXPENSES**
5 **OF THE TAXPAYER.**

6 (a) IN GENERAL.—Section 213(d) of the Internal
7 Revenue Code of 1986 is amended by adding at the end
8 the following new paragraph:

1 “(12) ASSISTED REPRODUCTION EXPENSES.—

2 “(A) IN GENERAL.—The term ‘medical
3 care’ includes assisted reproduction.

4 “(B) ASSISTED REPRODUCTION DE-
5 FINED.—The term ‘assisted reproduction’
6 means any methods, treatments, procedures,
7 and services for the purpose of effectuating a
8 pregnancy and carrying it to term, including
9 gamete and embryo donation, intrauterine in-
10 semination, in vitro fertilization, intracervical
11 insemination, traditional reproductive
12 surrogacy, and gestational reproductive
13 surrogacy.

14 “(C) COVERAGE OF SURROGACY, ETC.—
15 Assisted reproduction shall be treated as med-
16 ical care of the taxpayer or the taxpayer’s
17 spouse or dependent to the extent that the tax-
18 payer or the taxpayer’s spouse or dependent, re-
19 spectively, intends to take legal custody or re-
20 sponsibility for any children born as a result of
21 such assisted reproduction.

22 “(D) COORDINATION WITH CERTAIN
23 OTHER RULES RELATED TO TRANSPORTATION,
24 INSURANCE, ETC.—Assisted reproduction shall

1 be treated as medical care referred to in para-
2 graph (1)(A).”.

3 (b) **EFFECTIVE DATE.**—The amendment made by
4 this section shall apply to taxable years beginning after
5 the date of the enactment of this Act.