118TH CONGRESS
1ST 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. SHORT TITLE.

4 This Act may be cited as the “Equal Access to Repro-
5 ductive Care Act”.

(Original Signature of Member)
SEC. 2. TREATMENT OF CERTAIN ASSISTED REPRODUCTION EXPENSES AS MEDICAL EXPENSES OF THE TAXPAYER.

(a) In general.—Section 213(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(12) Assisted reproduction expenses.—

“(A) In general.—The term ‘medical care’ includes assisted reproduction.

“(B) Assisted reproduction defined.—The term ‘assisted reproduction’ means any methods, treatments, procedures, and services for the purpose of effectuating a pregnancy and carrying it to term, including gamete and embryo donation, intrauterine insemination, in vitro fertilization, intracervical insemination, traditional reproductive surrogacy, and gestational reproductive surrogacy.

“(C) Coverage of surrogacy, etc.—Assisted reproduction shall be treated as medical care of the taxpayer or the taxpayer’s spouse or dependent to the extent that the taxpayer or the taxpayer’s spouse or dependent, respectively, intends to take legal custody or re-
sponsibility for any children born as a result of such assisted reproduction.

“(D) COORDINATION WITH CERTAIN OTHER RULES RELATED TO TRANSPORTATION, INSURANCE, ETC.—Assisted reproduction shall be treated as medical care referred to in paragraph (1)(A).”.

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