

AMENDMENT**OFFERED BY M**_. _____

Amend part 2 of subtitle A by adding at the end the following new section:

1 **SEC. 110215. CREDIT FOR CERTAIN FERTILITY TREAT-**
2 **MENTS.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
4 chapter A of chapter 1 is amended by inserting after sec-
5 tion 36B the following new section:

6 **“SEC. 36C. CREDIT FOR CERTAIN FERTILITY TREATMENTS.**

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

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

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

1 “(1) such treatments or procedures that involve
2 the handling of human egg, sperm, and embryo out-
3 side of the body, including in vitro fertilization and
4 maturation, egg and embryo cryopreservation, egg
5 and embryo donation, and intracytoplasmic sperm
6 injection, and

7 “(2) such treatments or procedures that do not
8 involve the handling of human egg, sperm, and em-
9 bryo outside of the body, including ovulation induc-
10 tion, genetic screening and diagnosis, sperm
11 cryopreservation, and intrauterine insemination.

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

16 “(e) DENIAL OF DOUBLE BENEFIT.—

17 “(1) IN GENERAL.—No credit shall be allowed
18 under subsection (a) for any expense for which a de-
19 duction or credit is taken under any other provision
20 of this chapter.

21 “(2) INSURANCE REIMBURSEMENT.—No credit
22 shall be allowed under subsection (a) for any ex-
23 pense to the extent that payment for such expense
24 is made, or reimbursement for such expense is re-
25 ceived, under any insurance policy.”.

1 (b) CONFORMING AMENDMENT.—The table of sec-
2 tions for subpart C of part IV of subchapter A of chapter
3 1 is amended by inserting after the item relating to section
4 36B the following new item:

“Sec. 36C. Credit for certain fertility treatments.”.

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

