

119TH CONGRESS  
1ST SESSION

# H. R. 1427

To amend the Internal Revenue Code of 1986 to increase the amount of the adoption credit and to establish the in vitro fertilization expenses credit.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. MACKENZIE introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to increase the amount of the adoption credit and to establish the in vitro fertilization expenses credit.

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. INCREASE IN ADOPTION CREDIT AMOUNT.**

4 (a) IN GENERAL.—

5 (1) INCREASE IN CREDIT FOR ADOPTION OF  
6 CHILD WITH SPECIAL NEEDS.—Section 23(a)(3) of  
7 the Internal Revenue Code of 1986 is amended—

8 (A) in the heading, by striking “\$10,000”  
9 and inserting “\$25,000”, and

1 (B) by striking “\$10,000” and inserting  
2 “\$25,000”.

3 (2) INCREASE IN MAXIMUM CREDIT AMOUNT.—

4 Section 23(b)(1) of such Code is amended by strik-  
5 ing “\$10,000” and inserting “\$25,000”.

6 (b) CHANGE IN BASE YEAR FOR INFLATION ADJUST-  
7 MENT.—Section 23(h) of such Code is amended to read  
8 as follows:

9 “(h) ADJUSTMENTS FOR INFLATION.—

10 “(1) IN GENERAL.—In the case of a taxable  
11 year beginning after December 31, 2025, each of the  
12 dollar amounts in subsection (a)(3) and paragraphs  
13 (1) and (2)(A)(i) of subsection (b) shall be increased  
14 by an amount equal to—

15 “(A) such dollar amount, multiplied by

16 “(B) The cost-of-living adjustment deter-  
17 mined under section 1(f)(3) for the calendar  
18 year in which the taxable year begins, deter-  
19 mined by substituting ‘calendar year 2024’ for  
20 ‘calendar year 2016’ in subparagraph (A)(ii)  
21 thereof.

22 “(2) ROUNDING.—If any amount as increased  
23 under paragraph (1) is not a multiple of \$10, such  
24 amount shall be rounded to the nearest multiple of  
25 \$10.

1           “(3) SPECIAL RULE FOR INCOME LIMITA-  
2           TION.—In the case of the dollar amount in sub-  
3           section (b)(2)(A)(i), paragraph (1) shall be ap-  
4           plied—

5                   “(A) by substituting ‘2002’ for ‘2024’ in  
6           the matter preceding subparagraph (A), and

7                   “(B) by substituting ‘calendar year 2001’  
8           for ‘calendar year 2023’ in subparagraph (B)  
9           thereof.”.

10          (c) EFFECTIVE DATE.—The amendments made by  
11 this section shall apply to taxable years beginning after  
12 December 31, 2024.

13 **SEC. 2. IN VITRO FERTILIZATION EXPENSES CREDIT.**

14          (a) IN GENERAL.—Part IV of subchapter A of chap-  
15 ter 1 of the Internal Revenue Code of 1986 is amended  
16 by inserting after section 25E the following new section:

17 **“SEC. 25F. IN VITRO FERTILIZATION EXPENSES.**

18           “(a) CREDIT ALLOWED.—In the case of an indi-  
19 vidual, there shall be allowed as a credit against the tax  
20 imposed by this chapter the amount of the qualified in  
21 vitro fertilization expenses paid or incurred by the tax-  
22 payer during the taxable year.

23           “(b) QUALIFIED IN VITRO FERTILIZATION EX-  
24 PENSES.—For purposes of this section, the term ‘qualified  
25 in vitro fertilization expenses’ means amounts paid or in-

1 curred for medical care (as defined in section 213(d)) re-  
2 lating to in vitro fertilization for the taxpayer (or the tax-  
3 payer's spouse, in the case of a joint return).

4       “(c) NO DOUBLE BENEFIT.—Any qualified in vitro  
5 fertilization expense which would (but for this subsection)  
6 be taken into account for purposes of any deduction (or  
7 any credit other than the credit allowed under this section)  
8 shall be reduced by the amount of the credit allowed under  
9 subsection (a) with respect to such expense.”.

10       (b) CLERICAL AMENDMENT.—The table of sections  
11 for Part IV of subchapter A of chapter 1 of such Code  
12 is amended by inserting after the item relating to section  
13 25E the following new item:

“Sec. 25F. In vitro fertilization expenses.”.

14       (c) EFFECTIVE DATE.—The amendments made by  
15 this shall apply to amounts paid or incurred after the date  
16 of the enactment of this section.

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