

119TH CONGRESS
1ST SESSION

S. 2189

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

IN THE SENATE OF THE UNITED STATES

JUNE 26 (legislative day, JUNE 24), 2025

Mr. SCHIFF introduced the following bill; which was read twice and referred to the Committee on Finance

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”.

1 **SEC. 2. TREATMENT OF CERTAIN ASSISTED REPRODUC-**
 2 **TION EXPENSES AS MEDICAL EXPENSES OF**
 3 **THE TAXPAYER.**

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

7 “(12) ASSISTED REPRODUCTION EXPENSES.—

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

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

20 “(C) COVERAGE OF SURROGACY, ETC.—
 21 Assisted reproduction shall be treated as med-
 22 ical care of the taxpayer or the taxpayer’s
 23 spouse or dependent to the extent that the tax-
 24 payer or the taxpayer’s spouse or dependent, re-
 25 spectively, intends to take legal custody or re-

1 sponsibility for any children born as a result of
2 such assisted reproduction.

3 “(D) COORDINATION WITH CERTAIN
4 OTHER RULES RELATED TO TRANSPORTATION,
5 INSURANCE, ETC.—Assisted reproduction shall
6 be treated as medical care referred to in para-
7 graph (1)(A).”.

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

○