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AB 547 – California In Vitro Fertilization Tax Credit

Summary:

This bill proposes a tax credit for individuals who have gone through in vitro fertilization (IVF) procedures. For taxable years from January 1, 2025, to January 1, 2030, taxpayers would be eligible to receive a credit of up to \$5,000 per year for qualified IVF expenses.

Existing Law:

Under current Personal Income Tax Law, various tax credits are available for specific medical related categories, like disabilities or medical expenses, but no dedicated tax credit exists for IVF or fertility treatments. This leaves individuals who need IVF to bear significant out-of-pocket costs, often making the procedure financially inaccessible.

Problem:

Each year, one in five married women are unable to get pregnant after one year of trying to conceive and one in four women struggle to carry a baby to term. Infertility is increasing among both men and women across the country making IVF treatments not only essential for individuals and couples facing infertility, but more and more likely. These treatments can be excessively expensive, with costs ranging from \$12,000 to \$25,000 per cycle, often requiring multiple cycles. The lack of financial assistance disproportionately impacts middle- and lower-income families, limiting their ability to pursue fertility treatments. Without a form

of relief, many individuals are forced to rely on loans, high-interest credit, or forgo treatment altogether. People dream of beginning a family of their own and are faced with an infertility diagnosis far too often. By creating a tax credit, California can provide some relief to families who desperately need it.

Solution:

AB 547 addresses the financial burden of IVF by providing a tax credit of up to \$5,000 per year for qualified IVF expenses. A tax credit for IVF treatments is not just about financial relief; it is about compassion, and recognizing that the ability to build a family should not be determined by wealth. This bill offers a path forward for those who have already endured so much—miscarriages, failed attempts, and the emotional toll of infertility. Parenthood is a fundamental human experience, and by easing the financial burden, we can help young couples create a new life, and experience parenthood.

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