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AB-547 Personal Income Tax Law: credits: in vitro fertilization. (2025-2026)

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AMENDED IN ASSEMBLY MAY 07, 2025

CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

ASSEMBLY BILL

NO. 547

Introduced by Assembly Member Tangipa

February 11, 2025

An act to add and repeal Section 17053 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 547, as amended, Tangipa. Personal Income Tax Law: credits: in vitro fertilization.

The Personal Income Tax Law allows various credits against the taxes imposed by that law.

This bill, for each taxable year beginning on or after January 1, ~~2025~~, 2026, and before January 1, ~~2030~~, 2031, would allow a credit against the taxes imposed under that law *to a qualified taxpayer, as defined*, for the qualified expenses of in vitro fertilization, as defined, not to exceed \$5,000 ~~for~~ *paid or incurred during* the taxable year.

Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals that the tax expenditure will achieve, detailed performance indicators, and data collection requirements.

This bill also would include additional information required for any bill authorizing a new tax expenditure.

This bill would take effect immediately as a tax levy.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 17053 is added to the Revenue and Taxation Code, to read:

17053. (a) For ~~each taxable year~~ *taxable years* beginning on or after January 1, ~~2025~~, 2026, and before January 1, ~~2030~~, 2031, there shall be allowed as a credit against the "net tax," as defined in Section 17039, an amount equal to the qualified expenses of

in vitro fertilization of a *qualified* taxpayer, not to exceed five thousand dollars (\$5,000), ~~in paid or incurred during~~ the taxable year.

(b) For purposes of this section, ~~“qualified the following definitions apply:~~

(1) *“Qualified expenses of in vitro fertilization” shall mean all costs of in vitro fertilization ~~procedures~~ procedures, regardless of sex, undergone by the ~~taxpayer~~ taxpayer, the taxpayer’s spouse, or the taxpayer’s surrogate that are not covered by insurance, and shall ~~include, but not be limited to, the costs of medication, ultrasounds, egg retrieval, and egg implantation.~~ include all of the following:*

(A) Preparatory testing, screening, and evaluation.

(B) Ovarian stimulation.

(C) Egg retrieval and implantation.

(D) Fertilization and embryo development.

(E) Embryo transfer.

(F) Luteal phase support.

(G) Pregnancy and posttransfer embryo monitoring.

(H) Sperm preparation.

(I) Medications or supplements prescribed by a medical professional in support of any of the procedures described in subparagraphs (A) to (H), inclusive.

(2) *“Qualified taxpayer” shall mean either of the following:*

(A) In the case of a surviving spouse or spouses filing a joint return, adjusted gross income does not exceed three hundred thousand dollars (\$300,000).

(B) In the case of any other individual, adjusted gross income does not exceed one hundred fifty thousand dollars (\$150,000).

(c) If the credit allowed by this section is claimed by the taxpayer, any deduction otherwise allowed under this part for that amount of the cost paid or incurred by the taxpayer that is eligible for the credit shall be reduced by the amount of the credit provided in subdivision (a).

(d) (1) For purposes of satisfying the requirements of Section 41, the Legislature finds and declares as follows:

(A) The goal of the credit is to provide relief and assistance to Californians undergoing in vitro fertilization.

(B) The performance indicators used to determine whether the credit is achieving its stated purpose shall be the following:

(i) The number of ~~taxpayer~~ taxpayers allowed a credit pursuant to this section.

(ii) The total dollar value of credits allowed.

(2) (A) No later than December 1, ~~2026~~, 2028, and annually thereafter, the Franchise Tax Board shall submit a report to the Legislature, in compliance with Section 9795 of the Government Code, detailing the number of taxpayers allowed a credit pursuant to this section for the most recent taxable year, and the total dollar value of such credits allowed.

(B) The disclosure requirements of this paragraph shall be treated as an exception to Section 19542.

(e) This section shall remain operative only until December 1, ~~2030~~, 2031, and as of that date is repealed.

SEC. 2. This act provides for a tax levy within the meaning of Article IV of the California Constitution and shall go into immediate effect.