STATE OF NEW YORK

4177

2025-2026 Regular Sessions

IN ASSEMBLY

January 31, 2025

Introduced by M. of A. SAYEGH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to providing a tax deduction for fertility preservation services

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subsection (c) of section 612 of the tax law is amended by adding a new paragraph 48 to read as follows:

(48) The amount of the cost of fertility preservation services up to one thousand dollars, to the extent includable in federal adjusted gross income. For the purposes of this paragraph, "fertility preservation services" shall mean collecting, freezing, preserving, and storing ova.

§ 2. This act shall take effect immediately and shall apply to taxable years beginning on or after January 1, 2025.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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