

# STATE OF NEW YORK

---

1853

2025-2026 Regular Sessions

## IN SENATE

January 14, 2025

---

Introduced by Sen. HINCHEY -- read twice and ordered printed, and when printed to be committed to the Committee on Budget and Revenue

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:

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

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

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

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

LBD05416-01-5