

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:

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.

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