



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4566/1

JK:cdc

2025 BILL

1 **AN ACT** *to create* 71.07 (12) and 71.10 (4) (gt) of the statutes; **relating to:**
2 income tax credit for in vitro fertilization medical expenses.

Analysis by the Legislative Reference Bureau

This bill creates a nonrefundable income tax credit for unreimbursed expenses that an individual paid for consultations, procedures, and prescribed drugs directly related to in vitro fertilization that are incurred by the individual or the individual's spouse, not to exceed \$5,000 for any tax year. To claim the credit, the amount of the claimant's adjusted gross income may not exceed \$100,000 for an individual filing a single return, \$100,000 for a married individual filing a separate return, or \$200,000 for married individuals filing a joint return. No individual may claim the credit for amounts paid for insurance coverage, travel, mileage, or lodging and no individual may claim the credit for amounts paid through a health savings account, medical savings account, or similar program established under state or federal law.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 71.07 (12) of the statutes is created to read:

BILL**SECTION 1**

1 71.07 (12) IN VITRO FERTILIZATION CREDIT. (a) *Definition.* In this section,
2 “claimant” means an individual who files a claim under this subsection.

3 (b) *Filing claims.* For taxable years beginning after December 31, 2025, and
4 subject to the limitations under this subsection, a claimant may claim as a credit
5 against the tax imposed under s. 71.02, the unreimbursed medical expenses that
6 the claimant paid in the taxable year for consultations, procedures, and prescribed
7 drugs directly related to in vitro fertilization that are incurred by the claimant or
8 the claimant’s spouse, not to exceed \$5,000 for any taxable year.

9 (c) *Limitations.* 1. To claim the credit under this subsection, the amount of a
10 claimant’s adjusted gross income may not exceed \$100,000 for an individual filing a
11 single return, \$100,000 for a married individual filing a separate return, or
12 \$200,000 for married individuals filing a joint return.

13 2. No amounts may claimed under this subsection for insurance coverage,
14 travel, mileage, or lodging.

15 3. No amounts may claimed under this subsection that are paid through a
16 health savings account, medical savings account, health flexible spending
17 arrangement, health reimbursement arrangement, or any other similar program
18 established under state or federal law.

19 4. No claimant may claim the same expenses under this subsection that the
20 claimant claims under sub. (5) for the same taxable year.

21 5. No credit may be allowed under this subsection unless it is claimed within
22 the time period under s. 71.75 (2).

23 (d) *Administration.* 1. In administering this subsection, the department of
24 revenue shall make available suitable forms with instructions for claimants,

BILL

SECTION 1

1 including a form that may be included with, or as a part of, the individual income
2 tax form.

3 2. Subsection (9e) (d), to the extent that it applies to the credit under that
4 subsection, applies to the credit under this subsection.

5 **SECTION 2.** 71.10 (4) (gt) of the statutes is created to read:

6 71.10 (4) (gt) In vitro fertilization credit under s. 71.07 (12).

7 (END)