

119TH CONGRESS
1ST SESSION

H. R. 2810

To amend the Internal Revenue Code of 1986 to treat amounts paid for private umbilical cord blood, or umbilical cord tissue, banking services as medical care expenses.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2025

Mr. ARRINGTON (for himself, Mr. PANETTA, and Mr. DAVIS of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to treat amounts paid for private umbilical cord blood, or umbilical cord tissue, banking services as medical care expenses.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Family Cord Blood
5 Banking Act”.

1 **SEC. 2. AMOUNTS PAID FOR PRIVATE UMBILICAL CORD**
2 **BLOOD, OR UMBILICAL CORD TISSUE, BANK-**
3 **ING SERVICES TREATED AS MEDICAL CARE**
4 **EXPENSES.**

5 (a) IN GENERAL.—Section 213(d)(1) of the Internal
6 Revenue Code of 1986 is amended by striking “or” at the
7 end of subparagraph (C), by striking the period at the end
8 of subparagraph (D) and inserting “, or”, and by inserting
9 after subparagraph (D) the following new subparagraph:

10 “(E) for private umbilical cord blood, or
11 umbilical cord tissue, banking services provided
12 by any accredited bank which is in compliance
13 with the regulations under section 361 of the
14 Public Health Service Act (42 U.S.C. 264).”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2024.

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