

## Fiscal Estimate - 2019 Session

☒ Original      ☐ Updated      ☐ Corrected      ☐ Supplemental

LRB Number **19-2160/1**

Introduction Number **AB-0337**

### Description

marriage between persons of the same sex and extending parentage rights to married couples of the same sex

### Fiscal Effect

#### State:

- ☒ No State Fiscal Effect  
☐ Indeterminate  
    ☐ Increase Existing Appropriations      ☐ Increase Existing Revenues      ☐ Increase Costs - May be possible to absorb within agency's budget  
    ☐ Decrease Existing Appropriations      ☐ Decrease Existing Revenues      ☐ Yes      ☐ No  
    ☐ Create New Appropriations      ☐ Decrease Costs

#### Local:

- ☒ No Local Government Costs  
☐ Indeterminate
1. ☐ Increase Costs      3. ☐ Increase Revenue      5. Types of Local Government Units Affected  
    ☐ Permissive ☐ Mandatory      ☐ Permissive ☐ Mandatory      ☐ Towns      ☐ Village      ☐ Cities  
2. ☐ Decrease Costs      4. ☐ Decrease Revenue      ☐ Counties      ☐ Others  
    ☐ Permissive ☐ Mandatory      ☐ Permissive ☐ Mandatory      ☐ School Districts      ☐ WTCS Districts

### Fund Sources Affected

☐ GPR    ☐ FED    ☐ PRO    ☐ PRS    ☐ SEG    ☐ SEGS

### Affected Ch. 20 Appropriations

Agency/Prepared By

DOR/ Bradley Caruth (608) 261-8984

Authorized Signature

Michael Oakleaf (608) 261-5173

Date

7/19/2019

## Fiscal Estimate Narratives

DOR 7/19/2019

LRB Number	19-2160/1	Introduction Number	AB-0337	Estimate Type	Original
<b>Description</b> marriage between persons of the same sex and extending parentage rights to married couples of the same sex					

### Assumptions Used in Arriving at Fiscal Estimate

This bill recognizes same-sex marriage by making references in the statutes to spouses gender neutral, with the intent of harmonizing the Wisconsin statutes with the holding of the U.S. Supreme Court in Obergefell v. Hodges, 135 S. Ct. 2584, 192 L.Ed.2d 609 (2015), which recognizes that same-sex couples have a fundamental constitutional right to marriage.

As it specifically relates to Wisconsin's individual income tax, the bill replaces references to "husband" or "wife" with references to "spouses", clarifying that same-sex couples may file jointly. Because of the holding in Obergefell, same-sex married couples may already file joint tax returns in Wisconsin. Therefore, the bill does not affect tax revenue.

### Long-Range Fiscal Implications