

### Fiscal Estimate - 2019 Session

- Original               
  Updated               
  Corrected               
  Supplemental

**LRB Number 19-3505/1**                                 **Introduction Number SB-566**

**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
  - Decrease Existing Appropriations
  - Create New Appropriations
- Increase Existing Revenues
- Decrease Existing Revenues
- Increase Costs - May be possible to absorb within agency's budget
  - Yes                                  No
- Decrease Costs

**Local:**

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

**Fund Sources Affected**     **Affected Ch. 20 Appropriations**  
 GPR     FED     PRO     PRS     SEG     SEGS

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
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## Fiscal Estimate Narratives

DOR 11/25/2019

LRB Number	<b>19-3505/1</b>	Introduction Number	<b>SB-566</b>	Estimate Type	<b>Original</b>
<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