



**Fiscal Estimate Narratives**

**DOR 1/23/2024**

LRB Number <b>23-1907/1</b>	Introduction Number <b>SB-0907</b>	Estimate Type <b>Original</b>
<b>Description</b> adopting gender-neutral terminology and incorporating gender-neutral marriage and parentage rights		

**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. The bill also recognizes legal parentage for same-sex couples under certain circumstances and adopts gender-neutral parentage terminology.

As it relates to the Department of Revenue, the bill reflects the law as it is currently administered. There is no fiscal effect associated with the changes under the bill.

**Long-Range Fiscal Implications**