

Fiscal Estimate - 2025 Session

☒ Original ☐ Updated ☐ Corrected ☐ Supplemental

LRB Number 25-3404/1	Introduction Number AB-0314
Description adopting gender-neutral terminology and incorporating gender-neutral marriage and parentage rights	
Fiscal Effect State: <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"><div style="width: 33%;"><input checked="" type="checkbox"/> No State Fiscal Effect</div><div style="width: 33%;"><input type="checkbox"/> Indeterminate</div><div style="width: 33%;"><input type="checkbox"/> Increase Existing Revenues</div><div style="width: 33%;"><input type="checkbox"/> Increase Existing Revenues</div><div style="width: 33%;"><input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget</div><div style="width: 33%;"><input type="checkbox"/> Decrease Existing Appropriations</div><div style="width: 33%;"><input type="checkbox"/> Decrease Existing Revenues</div><div style="width: 33%;"><input type="checkbox"/> Yes</div><div style="width: 33%;"><input type="checkbox"/> No</div><div style="width: 33%;"><input type="checkbox"/> Create New Appropriations</div><div style="width: 33%;"><input type="checkbox"/> Decrease Costs</div></div> Local: <div style="display: flex; flex-wrap: wrap; padding-left: 20px;"><div style="width: 33%;"><input checked="" type="checkbox"/> No Local Government Costs</div><div style="width: 33%;"><input type="checkbox"/> Indeterminate</div><div style="width: 33%;"><input type="checkbox"/> Increase Revenue</div><div style="width: 33%;"><input type="checkbox"/> Increase Costs</div><div style="width: 33%;"><input type="checkbox"/> Decrease Revenue</div><div style="width: 33%;"><input type="checkbox"/> Decrease Costs</div><div style="width: 33%;"><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory</div><div style="width: 33%;"><input type="checkbox"/> Towns</div><div style="width: 33%;"><input type="checkbox"/> Village</div><div style="width: 33%;"><input type="checkbox"/> Cities</div><div style="width: 33%;"><input type="checkbox"/> Counties</div><div style="width: 33%;"><input type="checkbox"/> Others</div><div style="width: 33%;"><input type="checkbox"/> School Districts</div><div style="width: 33%;"><input type="checkbox"/> WTCS Districts</div></div>	

Fiscal Estimate Narratives

DOR 6/13/2025

LRB Number	25-3404/1	Introduction Number	AB-0314	Estimate Type	Original
Description 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