

Fiscal Estimate - 2025 Session

☒ Original ☐ Updated ☐ Corrected ☐ Supplemental

LRB Number 25-0842/1	Introduction Number SB-0321
Description adopting gender-neutral terminology and incorporating gender-neutral marriage and parentage rights	
Fiscal Effect State: ☒ No State Fiscal Effect ☐ Indeterminate ☐ Increase Existing Revenues ☐ 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 ☐ Increase Revenue ☐ Increase Costs ☐ Decrease Revenue ☐ Decrease Costs ☐ Permissive ☐ Mandatory ☐ Permissive ☐ Mandatory ☐ Permissive ☐ Mandatory ☐ Permissive ☐ Mandatory ☐ Towns ☐ Village ☐ Cities ☐ Counties ☐ Others ☐ School Districts ☐ WTCS Districts	

Fiscal Estimate Narratives

DOR 6/13/2025

LRB Number	25-0842/1	Introduction Number	SB-0321	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