

## Department of Planning and Budget 2018 Fiscal Impact Statement

**1. Bill Number:** SB603

**House of Origin**     Introduced     Substitute     Engrossed  
**Second House**     In Committee     Substitute     Enrolled

**2. Patron:**        Ebbin

**3. Committee:** Education and Health

**4. Title:**         Same-sex marriage; gender-neutral terms.

**5. Summary:** Repeals the statutory prohibitions on same-sex marriages and civil unions or other arrangements between persons of the same sex purporting to bestow the privileges and obligations of marriage. These prohibitions are no longer valid due to the United States Supreme Court decision in *Obergefell v. Hodges*, 576 U.S. \_\_\_\_ (June 26, 2015). The bill also makes conforming changes to various laws involving married individuals and their rights stemming from marriage and makes the laws addressing the property rights of married women applicable to all spouses, removing any sex-based classifications.

**6. Budget Amendment Necessary:** No

**7. Fiscal Impact Estimates:** Preliminary. See Item 8 below.

**8. Fiscal Implications:** The proposed legislation replaces gender-specific terms of “husband” and “wife” with gender-neutral terms. According to the Department of Taxation (Department), the changes required by this proposal that might affect its systems and forms can be implemented as part of its annual changes. Therefore, this amendment has no fiscal impact on the Department’s operations.

**9. Specific Agency or Political Subdivisions Affected:** Department of Taxation

**10. Technical Amendment Necessary:** None

**11. Other Comments:** None