Fiscal Estimate - 2017 Session

| ☑ Original ☐ Updated | Corrected | Supplem | ental | | |
|--|--|--|-----------|--|--|
| LRB Number 17-3620/2 | Introduction Numb | er SB-327 | | | |
| Description marriage between persons of the same sex an same sex | d extending parentage rights to | married couples | of the | | |
| Fiscal Effect | | | | | |
| Appropriations Rev | crease Existing to abs | se Costs - May b orb within agency ☑Yes ase Costs | | | |
| Permissive Mandatory Per 2. Decrease Costs 4. Dec | Affecte missive Mandatory crease Revenue missive Mandatory | ment Units | 3 | | |
| Fund Sources Affected Affected Ch. 20 Appropriations GPR FED PRO PRS SEG SEGS | | | | | |
| GPR FED PRO PRS | SEG SEGS | | | | |
| Agency/Prepared By | Authorized Signature | | Date | | |
| DOR/ Bradley Caruth (608) 261-8984 | Jamie Adams (608) 266-6785 6/30/20 | | 6/30/2017 | | |

Fiscal Estimate Narratives DOR 6/30/2017

| LRB Number | 17-3620/2 | Introduction Number | SB-327 | Estimate Type | Original | |
|---|-----------|---------------------|--------|---------------|----------|--|
| Description | | | | | | |
| 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. The bill also recognizes legal parentage for same-sex couples under certain circumstances.

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