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The Impact of Extending Marriage to Same-Sex Couples on the New Jersey Budget

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EXECUTIVE SUMMARY

Extending marriage to same-sex couples will boost New Jersey state and local government revenues by approximately \$19 million.

This analysis estimates the impact of extending marriage to same-sex couples on state and local government revenues in New Jersey. Using the best data available, we estimate that allowing same-sex couples to marry will result in approximately \$19 million in new revenue over the next three years.

Our analysis relies on the same methods that we used in previous studies of the fiscal impact of marriage for same-sex couples on Washington, New Mexico, New Hampshire, California, Connecticut, Colorado, New Jersey, Massachusetts, Vermont, Maryland, and Iowa. The full methodology for our analysis is set out in *Supporting Families, Saving Funds: A Fiscal Analysis of New Jersey's Family Equality Act*. These studies have found that extending the rights and obligations of marriage to same-sex couples would have a positive impact on each state's budget. Similar conclusions have been reached by legislative offices in Connecticut and Vermont and by the Comptroller General of New York. In addition, the Congressional Budget Office has concluded that if all fifty states and the federal government extended the rights and obligations of marriage to same-sex couples, the federal government would benefit by nearly \$1 billion each year.

We base our conclusion on the following estimates:

- Based on the experience of other states that have extended marriage and civil unions to same-sex couples, such as Massachusetts and Vermont, approximately half of the 21,178 same-sex couples living in New Jersey, 10,589 couples, will marry in the next three years.
- In addition, approximately 45,831 same-sex couples from other states will come to New Jersey to marry. These couples will primarily come from states where they are likely to have their

marriages recognized when they return home, such as New York and New Mexico; and states that are already New Jersey's top domestic tourism markets: Pennsylvania, Virginia, Maryland, New Hampshire, and Delaware.

- In fact, we assume almost half of these out-of-state couples, 22,430, will come from New York, which is New Jersey's top domestic tourism market and where New York state officials have stated that out-of-state same-sex marriages will be recognized.

The weddings of same-sex couples will generate new economic activity for the state's businesses:

- Spending by resident same-sex couples on their weddings, and by other out-of-state couples on tourism and their weddings, will boost New Jersey's economy by approximately \$248 million in direct spending over the next three years.
- Over the next three years, this direct spending by resident and out-of-state same-sex couples will create and sustain over 800 new jobs in New Jersey.

Over the next three years, the direct spending from same-sex couples on weddings and tourism will generate approximately \$19 million in revenues for state and local governments.

- Spending on weddings by couples living in New Jersey, and tourism and weddings by out-of-state couples, will generate over \$17.3 million in state and local sales tax revenues and occupancy fee revenues. This estimate is conservative in that it does not include increased revenue from many other taxes that are harder to estimate, such as New Jersey's motor fuels tax, earnings taxes, property taxes, excise tax on alcoholic beverages, or taxes on indirect spending or earnings.
- In addition, the weddings of in-state and out-of-state couples will generate approximately \$1.6 million in marriage license fees.

Table 1: Summary of Impact on State and Local Government Revenues From Same-Sex Marriage in New Jersey

Revenue Source	Fiscal Effect on New Jersey Budget (millions)
State and Local Tax Revenues from Weddings of Resident Same-Sex Couples	\$10.6
State and Local Tax Revenues from Weddings and Tourism of Out-of-State Same-Sex Couples	\$6.7
Marriage License Fees from Resident Same-Sex Couples	\$.3
Marriage License Fees from Out-of-State Same-Sex Couples	\$1.3
Total First Three Years	\$18.9

INTRODUCTION

In this study, we engage in a series of analyses to examine the effect of same-sex marriage on New Jersey's state budget over the next three years. We take into account that California will start allowing both resident and out-of-state couples to marry in June 2008¹ and that New Jersey already has a Civil Union statute that provides same-sex couples with almost all of the rights and obligations of marriage under state law.²

Our analyses are grounded in the methodology that we used in previous studies of the fiscal impact of marriage for same-sex couples on New Jersey,³ as well as Washington,⁴ New Mexico,⁵ New Hampshire,⁶ California,⁷ Connecticut,⁸ Colorado,⁹ Massachusetts,¹⁰ Vermont¹¹, Maryland,¹² and Iowa.¹³ The full methodology for our analysis is set out in *Supporting Families, Saving Funds: A Fiscal Analysis of New Jersey's Family Equality Act*, part of which we update in this report.¹⁴ Findings from all of these studies suggest that extending marriage rights to same-sex couples would result in a positive net impact on state budgets.

Similar conclusions have been reached by legislative offices in Connecticut¹⁵ and Vermont¹⁶ and by the Comptroller General of New York.¹⁷ In addition, the Congressional Budget Office has concluded that if all fifty states and the federal government extended the rights and obligations of marriage to same-sex couples, the federal government would benefit by nearly \$1 billion each year.¹⁸

In Section I of this report, we estimate the number of same-sex couples currently living in New Jersey who will marry over the next three years. In Section II, we estimate the number of same-sex couples who are likely to travel from other states to marry in New Jersey during that time period. In Section III, we estimate the impact that expenditures on weddings by resident same-sex couples, as well as expenditures on travel and weddings by out-of-state couples, will have on New Jersey's economy and state and local tax revenues. In Section IV, we estimate the revenue from marriage license fees for resident and out-of-state same-sex couples who marry in New Jersey. In section V, we summarize the expected policy impact for each revenue category we address.

Throughout this report, we estimate the economic impact of weddings conservatively. In other words, we choose assumptions that are cautious from the State's perspective in that they tend to produce lower revenues given the range of possibilities. Even so, we find that the effect of allowing same-sex couples to marry in New Jersey is a gain of approximately \$19 million in state and local government revenues over the next three years.

NUMBER OF SAME-SEX COUPLES WHO WILL MARRY

New Jersey Couples

In order to assess the economic impact of extending marriage to same-sex couples, we must first calculate the number of same-sex couples who will marry in New Jersey during the next three years. Not all couples choose to enter a legally binding relationship, even when

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the option is afforded to them. At the very least, the decision is likely to include a weighing of the symbolic value of public and legal recognition of the relationship with the particular rights and responsibilities implied by the legal status of marriage. We draw upon the experience of other states that have permitted same-sex marriage or non-marital legal statuses to estimate the number of same-sex couples who will marry in New Jersey.

Massachusetts is the only state in which same-sex marriage has been legally permitted for over three years. Approximately 9,695 same-sex couples married in Massachusetts during the first three years they were allowed to do so,¹⁹ constituting at least 44% of Massachusetts's same-sex couples as counted in the U.S. Census Bureau's American Community Survey.²⁰

We are also able to gain insight from states that have offered civil unions and domestic partnerships to same-sex couples for over three years—statuses that, though different from marriage, offer some, if not most, of the state-level rights, benefits, and obligations of marriage. In Vermont, there were 1,367 same-sex civil unions as of April 2007, meaning that about 56% of Vermont's same-sex couples have entered into a civil union.²¹ In California, there were 48,157 domestic partnerships as of April 2008;²² thus, approximately 47% of California's 102,639 same-sex couples have entered into a domestic partnership.²³

Based on the experiences of these states, we predict that 50%, or about 10,589, of New Jersey's 21,178 same-sex couples will marry in the next three years.

Couples From Other States

When marriage becomes available for same-sex couples throughout New Jersey, we predict that a number of couples from other states will also choose to marry in New Jersey. When same-sex marriage was available in San Francisco, California for one month in 2004, couples came from 46 states and eight countries to marry.²⁴

In this analysis, we take in account that California will start allowing both resident and out-of-state couples to marry in June 2008,²⁵ so that New Jersey will not be the only choice for out-of-state same-sex couples who wish to marry. Even so, we estimate that in the first three years that same-sex couples are allowed to marry in New Jersey, 45,831 couples from other states will travel to New Jersey to marry. We base our estimate on the following assumptions.

First, we assume that the incentives for same-sex couples from other states to come to New Jersey to marry will be the greatest in states where i) it seems most likely that their relationships will be recognized by their state when they return home and ii) an alternative to recognition of their relationships, such as civil unions or domestic partnerships, is not available in their home state. Based on these two criteria, we predict that same-sex couples living in New York²⁶ and New Mexico²⁷ will have the most incentive to travel to New Jersey to marry. According to data from the U.S. Census Bureau's American Community Survey, 55,276 same-sex couples live in these two states.²⁸ As in New Jersey, we assume that 50% of these couples will want to marry in the short-term.

Given the close proximity of New York to New Jersey, we assume that travel will be a minimal deterrent for the same-sex couples in New York, and that most will choose to marry in New Jersey as opposed to California. We also take into account that some of these New York couples have already married in Canada.²⁹ We therefore assume that 46% of these couples, or 22,430 couples, will come to New Jersey to marry. Given its closeness to California, it is likely that many couples from New Mexico will travel to California to marry; therefore we estimate that only 25%, or 1,629, of these couples will marry in New Jersey during the next three years.

For the rest of the country, we assume that the likelihood that their marriage in New Jersey will not be recognized by their home state, either at all, or in the case of New Hampshire, not as a marriage,³⁰ will deter more couples from traveling to New Jersey to marry. However, as the one month that marriage was offered in San Francisco demonstrates, a number of couples will travel to New Jersey to marry for symbolic and emotional reasons.

We assume that travel costs, and the attraction of California, will be less of a deterrent for individuals from states which already send a significant number of tourists to New Jersey and/or which border New Jersey: Pennsylvania, Virginia, Maryland, New Hampshire and Delaware. Along with New York, over half of New Jersey's domestic tourism originates from these states.³¹ According to data from the U.S. Census Bureau's American Community Survey, 126,080 same-sex couples live in these states.³² We also estimate that 25% of these couples, or 17,702 couples, will travel to New Jersey to marry.

For the rest of the country, we conservatively estimate that 5% of the couples in the remaining states, or 22,501 couples, will marry. However, we assume most of these couples will

marry in California since California is one of the nation's top domestic tourism markets. We allocate these couples between California and New Jersey based on each state's current share of domestic (United States) tourism.

We exclude couples from Massachusetts³³ and California altogether, given that those states have already extended marriage rights to same-sex couples. We also exclude Rhode Island based on its proximity to Massachusetts and the fact that courts in Massachusetts have determined that same-sex couples from Rhode Island can marry there.³⁴

45,831 same-sex couples from other states will travel to New Jersey to marry in the next three years

We include states with domestic partner benefits and civil unions because some individuals with these benefits would still choose to marry in order to receive the added social and emotional benefits that might be associated with marriage. In addition, in New Hampshire, marriage will also be recognized as a civil union without the need to re-register for that status.³⁵

In Table 2, we have set forth the estimated numbers of out-of-state same-sex couples who would travel to New Jersey to marry. This results in an estimate of 45,831 same-sex couples who will travel to New Jersey from other states to marry.

However, this estimate is conservative since we do not take into account couples who were not counted in the American Community Survey or any couples living in foreign countries who might travel to New Jersey to get married.

Table 2: Out-of-State Same-Sex Couples Who Will Marry in New Jersey (First Three Years)

State	Number of Same-Sex Couples ³⁶	Number of Same-Sex Couples Traveling to New Jersey to Marry (46% for New York, 25% for other named states, .85% for other states and DC)
New York	48,761	22,430
New Mexico	6,515	1,629
Pennsylvania	30,583	7,641
Virginia	18,386	4,597
Maryland	15,164	3,791
New Hampshire	4,345	1,086
Delaware	2,346	587
Other states and DC (excluding CA MA, RI)	479,709	4,070
TOTAL		45,831

WEDDING AND TOURISM SPENDING

The extension of marriage rights to same-sex couples will generate economic gains for New Jersey businesses, generating tax revenues for state and local governments. Weddings create economic activity as well as jobs, providing a boost to the economy. *Forbes* magazine projects that if same-sex marriage rights were granted nation-wide, same-sex weddings would generate \$16.8 billion dollars in expenditures, adding significantly to America's annual \$70 billion wedding industry.³⁷ Another recent estimate concludes that gay marriage will generate a billion dollars per year in spending in the United States.³⁸

For over twenty years, analyses of other states' consideration of opening marriage to same-sex couples have argued that the first state or states to do so would experience a wave of increased tourism from out-of-state couples that would bring millions of additional dollars in revenue to state businesses.³⁹ In the spring of 2004, the issuance of gay marriage licenses in Portland, Oregon and San Francisco, California provided support for these predictions. The actual experience of businesses in Portland⁴⁰ and San Francisco⁴¹ demonstrated that allowing same-sex couples to marry does in fact generate tourism and additional revenue for businesses. In fact, same-sex couples from forty-six states and eight countries traveled to San Francisco to get married during the one month that the city issued marriage licenses. Furthermore, in anticipation of the availability of same-sex marriage in Massachusetts, cities in that state experienced a spike in hotel reservations, catering requests, and other wedding-related orders.⁴²

Estimates of Massachusetts' potential gain from out-of-state couples coming to the state to marry have exceeded \$100 million.⁴³ However, the Supreme Court of Massachusetts has interpreted a 1913 Massachusetts state law to prohibit gay and lesbian couples from outside of the state from marrying in Massachusetts unless they live in a state, namely New Mexico, New York and Rhode Island, which has a public policy that would support the recognition of their

marriages.⁴⁴ As a result, California is currently poised to be the first state to take full advantage of the same-sex tourism and wedding windfall. If New Jersey extended marriage to same-sex couples it could share in that windfall.

In this section, we estimate the potential economic impact of weddings and tourism by same-sex couples. By allowing same-sex couples to marry—regardless of residency status—New

Jersey's businesses will experience a large increase in wedding and tourism revenue that will also result in an increase in state and local government revenues.

From 2008-2010, spending on tourism and weddings by same-sex couples would boost New Jersey's economy by \$248 million and create almost 800 new jobs

Based on our analysis, we estimate that allowing same-sex couples to wed in New Jersey could result in approximately \$248 million in additional spending on weddings and tourism in the State over the next three years, creating approximately 800 new jobs⁴⁵ and resulting in additional state and local tax revenues of \$19 million. To put these figures in context, \$27 billion was spent on tourism in New Jersey in 2007, supporting 466,442 jobs and generating \$7.3 billion in local and state tax revenues.⁴⁶

Couples From Other States

In order to estimate tourism expenditures derived from the 45,831 out-of-state couples who we estimate will likely marry in New Jersey over the next three years, we draw on New Jersey tourism data that indicate the average per person per diem spending for New Jersey tourists to be \$115.00 and the average length of stay as 3 days.⁴⁷ We estimate, then, that these couples will spend an average of \$690.00 on travel-related expenses during their stay in New Jersey.

For the same-sex couples from New York couples, given the close proximity of New York City to New Jersey, we make the conservative assumption that they will not spend money on tourism in New Jersey.

In addition to tourism expenses, spending will also be generated by the wedding preparations themselves, including items such as ceremonies, meals, parties, transportation, flowers, photographs, and other expenses. According to *The Wedding Report*, a wedding industry research group, the average cost of a wedding in the United States during the next three years will be \$29,624.⁴⁸ We

Weddings and tourism spending by same-sex couples will generate \$17.3 million in New Jersey tax revenues

conservatively assume that out-of-state couples would spend less, on average, than in-state couples on weddings, given the challenges of planning a wedding from another state and the travel costs already considered. Nonetheless, out-of-state same-sex couples would typically spend more than the average tourist, as they will likely purchase accommodations, meals, clothing, flowers, gifts, and other wedding-related items. We also expect additional spending by friends or family members who might accompany the couple, which is spending not included in the average wedding cost. Therefore, we conservatively assume that the additional wedding spending by out-of-state couples will be one-tenth of the typical wedding expense, or \$2,962.

This conservative estimate also takes into account that some couples may have already had a commitment ceremony and that same-sex couples may be less able to rely on the resources of their parents and family for wedding expenditures. We also use this conservative estimate to account for the fact that couples will split their expenditures between New Jersey and their home state.

Thus, we estimate wedding spending in New Jersey at \$2,962 for New York couples; and wedding and tourism spending at \$3,652 per couple for all other out-of-state couples.

Multiplying our estimate of out-of-state couples by these figures, we estimate that extending marriage to same-sex couples will boost the state economy by approximately \$152 million over the next three years. The New York same-sex couples alone account for \$66.4 million of this spending.

Next, we estimate state and local tax revenues from spending by out-of-state same-sex couples. We use New Jersey's sale tax rate of 7%. For the state occupancy fee, which varies by location in New Jersey, we use a state-wide average weighted by the proportion of the New Jersey population that lives in each of location.⁴⁹ Using 7% for sales tax and 4.7% for the weighted average state occupancy fee, we estimate that spending by out-of state couples will generate more than \$10.6 million in tax revenues for the state.⁵⁰

These taxes only capture the most direct tax impact of increased tourism; they do not include New Jersey's motor fuels tax, excise tax on alcoholic beverages, any property tax revenues that may be generated, nor do they include increased taxes from earnings. Businesses and individuals will also pay taxes on the new earnings generated by wedding spending, providing a further boost to the state budget.

New Jersey Couples

We estimate that 10,589, or half, of New Jersey's same-sex couples would choose to marry if permitted (See Section I above). The weddings of these in-state couples would most likely be larger than those of out-of-state couples, given that they will be better able to plan a large wedding, and their friends and families are more likely to be local. However, same-sex couples may receive less financial support from their parents and other family members to cover wedding costs. Additionally, only spending that comes from couples' savings would truly be "new spending" for the State's businesses, rather than money diverted from some other expenditure. Accordingly, we assume that same-sex couples will spend only 25% of the average amount that different-sex couples in New Jersey are projected to spend on their weddings during the next three years (\$36,265),⁵¹ or just over \$9,066. The total for

10,589 couples would come to over \$96 million in additional wedding spending over three years.

We do not estimate any additional tourism spending for New Jersey couples. But couples might invite friends and family members who live in other states to attend weddings in New Jersey, adding to tourism expenditures.

Using the New Jersey sales tax rate and the weighted average for the state occupancy fees,

this direct wedding spending by resident couples will generate an additional \$6.7 million in sales tax revenues over the three years.

Table 3 adds the spending by in-state and out-of-state same-sex couples to estimate a total of \$248 million in wedding and tourism spending over the first three years, generating approximately \$17.3 million in additional revenues for state and local governments.

Table 3: Expenditures on New Jersey Weddings and Tourism by Same-Sex Couples (First Three Years)

	Couples Marrying in New Jersey	Wedding and Tourism Spending per Couple	Total Spending per Group (millions)	State and Local Tax Revenues (millions)
Out-of-State	23,401	\$3,653	\$85.5	\$5.9
New York	22,430	\$2,962	\$66.4	\$4.7
New Jersey	10,589	\$9,066	\$96.0	\$6.7
TOTAL			\$247.9	\$17.3

MARRIAGE LICENSE FEES

The weddings of both in-state and out-of-state same-sex couples will also generate revenues for counties through marriage license fees. The fee for a marriage license in New Jersey is \$28.00.⁵² Table 4 multiplies this fee by our estimates of the number of resident and non-resident same-sex couples who will marry in New Jersey during the first three years. The result is that same-sex marriages will generate over \$1.6 million from these fees.

Of course, some of the revenues of these fees will be offset by the costs of processing the additional marriage licenses. However, other

states that have extended marriage, civil unions, or domestic partnerships to same-sex couples have experienced very small increases in administrative costs.⁵³ Currently, \$25 of each marriage license fee is designated for domestic violence programs, mandated by New Jersey state statute.⁵⁴

In addition, we do not include in our estimate additional fees that will be generated by couples who request certified copies of their marriage license or have the ceremony performed by the local mayor.

Table 4: New Jersey Revenues for Marriage License Fees from Same-Sex Couples in First Three Years

	Couples Marrying in New Jersey	Marriage License Fee	Total Fees Generated (millions)
Out-of-State	45,831	\$28	\$1.3
New Jersey	10,589	\$28	\$.3
TOTAL			\$1.6

SUMMARY AND CONCLUSIONS

Table V shows our estimate of the total revenues for New Jersey during each of the first three years that same-sex couples are allowed to marry. We use the experience of Massachusetts to model the number of same-sex couples who will marry in New Jersey in each of the next three years. In Massachusetts, 9,695 same-sex couples married in the first three years: 63% of those couples married in

the first year, 21% married in the second year, and 15% married in the third year.⁵⁵ For out-of-state couples, we assume that the need to travel and plan a trip will space out their weddings more evenly. Accordingly, we assume that one-third of those couples will come to the state in each of the first three years that New Jersey extends marriage to same-sex couples.

Table 5: Summary of Fiscal Effects (First Three Years)

Revenue Source	Year 1	Year 2	Year 3	Total
Tax Revenue from Out-of-State Couples	\$3.5	\$3.5	\$3.5	\$10.6
Tax Revenue From New Jersey Couples	\$4.3	\$1.4	\$1	\$6.7
License Fees from Out-of-State Couples	\$.4	\$.4	\$.4	\$1.3
License Fees from New Jersey Couples	\$.2	\$.06	\$.04	\$.3
Total	\$8.4	\$5.5	\$5.0	\$18.9

Using U.S. Census Bureau data about same-sex couples and drawing on the experience of Massachusetts and other states, we estimate that during the first three years that marriage is extended to same-sex couples in New Jersey:

- Approximately 10,589 couples residing in New Jersey will marry.
- In addition, approximately 45,831 same-sex couples from other states will come to New Jersey to marry.
- New Jersey's wedding and tourism-related business sectors will see an increase of \$248 million in direct spending over the next three years.
- This direct spending will support over 800 new jobs in travel-related business in New Jersey.
- The direct spending from same-sex couples on weddings and tourism will generate \$17.3 million in state and local tax revenues.
- In addition, the weddings of in-state and out-of-state couples will generate \$1.6 million in marriage license fees.

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- ²⁰ Gates, Gary. 2007. *Geographic Trends Among Same-Sex Couples in the U.S. Census and the American Community Survey*, The Williams Institute. Page 17, Appendix I. <http://www.law.ucla.edu/WilliamsInstitute/publications/ACSBriefFinal.pdf> (accessed May 31, 2008) (average of 2004-06 American Community Survey data for same-sex couples in Massachusetts, 21,956).

²¹ See Cindy Chooley, Vermont Department of Health. Apr. 2007. *Monthly Report on Civil Unions* (reporting that 1,367 same-sex couples have entered a civil union in the state). Gates, *supra* note 20 Page 17, Appendix I. (average of 2004-06 American Community Survey data for same-sex couples in Vermont, 2,435).

²² E-mail from Special Filings/Domestic Partnership Unit, Secretary of State, California, to Christian Cooper (April 4, 2008) (reporting that 48,157 same-sex couples have entered a domestic partnership in the state). Though domestic partnerships are available to different-sex couples under specific circumstances, we conservatively assume that 95% of domestic partners in California are same-sex couples.

²³ Gates, *supra* note 19 at Page 17, Appendix I. (average of 2004-06 American Community Survey data for same-sex couples in California, 102,639).

²⁴ Teng, Mabel S., San Francisco Assessor-Recorder. 2004. *Demographics Breakdown of Same Gender Marriages*. <http://www.alicebtolkas.org/abt/samesexmarriagestats.ppt> (accessed May 20, 2007).

²⁵ *In re Marriage Cases*, California Supreme Court (S147999), May 15, 2008, <http://www.courtinfo.ca.gov/opinions/documents/S147999.PDF> (accessed May 2008). A ballot initiative to amend the California Constitution to define marriage as only between a man and a woman has qualified for the November 2008 ballot See http://www.sos.ca.gov/elections/elections_j.htm#pending_sigs (accessed May 2008).

²⁶ New York's Governor, Attorney General, and Department of Civil Service have all recently issued statements that New York will recognize same-sex marriages in other states. See Memorandum from David Nocenti to All Agency Counsel (May 14, 2008); Op. Att'y Gen. No. 2004-1 (Mar. 3, 2004), available at http://www.oag.state.ny.us/press/2004/mar/mar3a_04_attach2.pdf. More recently, the Attorney General's Office reaffirmed its position in a friend-of-the-court brief; See, e.g., Brief of the Attorney General of the State of New York as *Amicus Curiae* in Support of Plaintiff-Appellant, dated March 2, 2007, filed as exhibit to motion of Attorney General for leave to file *amicus curiae* brief in *Funderburke v. New York State Dept. of Civil Service*, Docket No. 2006-7589 (2d Dept.) (Attorney General); and DCS Policy Memorandum Number: 129r1, Policy File Ref: A330 (Issued: September 22, 2006, revised: May 1, 2007). In addition, New York's Governor has specifically confirmed that New York couples who marry in California will have their marriages recognized. See Peters, Jeremy. 2008. "New York to Back Same-Sex Unions From Elsewhere." *The New York Times*. May 29: A1. New York courts have also supported the recognition of same-sex marriages from other jurisdictions. See e.g., *Martinez v. County of Monroe*, 850 N.Y.S.2d 740 (App. Div. 2008) (holding that valid Canadian marriage of same-sex couple is entitled to recognition in New York for purposes of spousal health care benefits); *Lewis v. New York State Dep't of Civil Serv.*, No. 4078-07 (N.Y. Sup. Ct. Mar. 3, 2008) (holding State Department of Civil Service "within its authority" to adopt policy recognizing out-of-state marriages of same-sex couples for purpose of employee benefits); and *Beth R. v. Donna M.*, No. 350284/07, ___ N.Y.S.2d ___, 2008 N.Y. Slip Op. 28091, 2008 WL696441 (Sup. Ct. Feb. 25, 2008) (denying motion to dismiss divorce action and rejecting argument that Canadian marriage of same-sex couple is void under New York law).

²⁷ The Massachusetts Supreme Court has interpreted a 1913 state law to mean that same-sex couples from other states can only marry in Massachusetts if their home state does not prohibit the recognition of such a marriage. See *Cote-Whitacre v. Dept. of Public Health*, 446 Mass. 350, 844 NE2d 623 (March 30, 2006). In July 2007, the Massachusetts Department of Public Health determined that New Mexico is such a state. See Abel, David. 2007. "Same-sex couples from N.M. allowed to marry in Mass. Bay State agency clarifies ruling," *The Boston Globe*, July 27; http://www.boston.com/news/local/articles/2007/07/27/same_sex_couples_from_nm_allowed_to_marry_in_mass (accessed May 31, 2008). This is due largely to the strong New Mexico comity statute for recognizing marriages from other states. NMSA Section 40-1-4 (1978) and *Lesinske v. Poole*, 798 P.2d 1049 (1990) (interpreting NMSA Section 40-1-4).

²⁸ Gates, *supra* note 19 at Page 17, Appendix I.

²⁹ We base the percentage of New York same-sex couples who have married in Canada on data from British Columbia that shows that 4% of the same-sex couples from Washington State have traveled to British Columbia to marry. No similar data is available from Ontario and Quebec. See British Columbia Ministry of Health, Vital Statistics Agency, Annual Marriage-related statistics reports 2004, 2005, and 2006 at <http://www.vs.gov.bc.ca> (last accessed on June 19, 2008).

³⁰ New Hampshire's civil union statute would treat a New Jersey marriage as a valid civil union. See, N.H. Rev. Stat. Ann. § 457-A:8 (2008). Arguably, like New York and New Mexico, more couples from New Hampshire might come to New Jersey to marry than from other states.

³¹ D.K. Shifflet & Associates, California New Jersey FY2006p Visitor Profile Public Version. April 2007, "New Jersey Top Origin States", page 105. Over 54% of New Jersey's domestic tourists come from these states. <http://www.state.nj.us/travel/pdf/fy2006-visitor-profile-4-2-07.pdf> (Last accessed June 2008).

³² Gates, *supra* note 19 at Page 17, Appendix I.

³³ See *Goodridge v. Dept. of Public Health*, 798 N.E.2d 941 (Mass. 2003).

³⁴ See *Cote-Whitacre v. Dept. of Public Health*, 446 Mass. 350, 844 NE2d 623 (March 30, 2006) and the Amended and Final Judgment of the trial court on May 10, 2007. <http://www.glad.org/marriage/Cote->

[Whitacre/AmendedFinalJudgment.pdf](#) (last accessed on May 31, 2008). However, a recent ruling by the Rhode Island Supreme Court that leaves the determination by Massachusetts courts in doubt. See *Chambers v. Ormiston*, 935 A.2d 956 (R.I. 2007).

³⁵ See *supra* note 30.

³⁶ Gates, *supra* note 19 at Page 17 (average of same-sex couple counts from U.S. Census Bureau's 2004, 2005 and 2006 American Community Survey).

³⁷ Lagorce, Aude. 2004. "The Gay Marriage Windfall: \$16.8 Billion." *Forbes.com*, April 5. http://www.forbes.com/commerce/2004/04/05/cx_al_0405gaymarriage.html (accessed May 2008).

³⁸ Shawn Hubler, *Hotels Are Hoping to Capitalize on a Gay Marriage Boom*, L.A. TIMES, Mar. 28, 2004, at C1.

³⁹ See e.g. Brown, Jennifer Gerada. 1995. Competitive Federalism and the Legislative Incentives to Recognize Same-Sex Marriage, *Southern California Law Review* 68: 745, 772: How will Same-Sex Marriage Affect Hawaii's Tourism Industry?: Hearings Before the Commission on Sexual Orientation and the Law, 18th Legislative Session (Hawaii 1995) (testimony of Sumner Lacroix & James Mark).

⁴⁰ See Jung, Helen. 2004. "Gay Marriages May Bring Joy to Tourism." *Oregonian*, Mar. 5: D1 (quoting Joe D'Alessandro, President of the Portland Ore. Visitors Ass'n as saying gay marriage would no doubt provide an "economic boost" to Portland as gay couples and their families fly in for weddings); Sarasohn, David. 2004. "Gay Marriage, Tourism: A Package Deal," *Oregonian*, April 11: C4. ("It's definitely having a positive impact, because more people are coming to Portland. They fly in, sometimes with families, friends, children, whatever. I've talked to the hotel people, and they say they've seen an increase in gay and lesbian customers." (quoting D'Alessandro)). Sarasohn, David. 2004. "Gay Marriage, Tourism: A Package Deal," *Oregonian*, April 11: C4.

⁴¹ See Jung, Helen. 2004. "Gay Marriages May Bring Joy to Tourism." *Oregonian*, Mar. 5: D1 (reporting that hotels in Vancouver had atypically high bookings and Macy's department store ran out of wedding rings during the month that San Francisco let same-sex couples marry); Knight, Heather. 2004. "Windfall in Castro: 'Giddy' Newlyweds Have Been Boon For S.F. Neighborhood." *San Francisco Chronicle*, February 18: A1 (reporting that extending marriages to same-sex couples was "great for businesses as newlyweds throw their money at the neighborhood's florists, jewelry stores, liquor shops, bookstores, and photo processors."); Bly, Laura. 2004. "Localities Cashing in on Same-Sex Marriages." *USA Today*, Feb. 27: 1D; see also Murphy, Dean E. "San Francisco Toasts Gay Weddings," *New York Times*, February 29: 3.

⁴² Singer, Thea. 2004. "Three Swank Cities are Becoming Marriage Meccas for Gay Couples." *Boston Herald*, March 22: 27 (reporting that wedding-related businesses such as hotels, banquet halls, florists, and jewelers, in Boston, Cambridge, and Northampton have seen "an upsurge of 10 to 100 percent in inquiries and bookings from gay couples" looking to marry); see also Szanislo, Marie. 2004. "P'town Set for Gay-Wed Rush," *Boston Herald*, April 11:10; Belkin, Douglas. 2004. "Wedding Bell Bonanza Tourism, Marriage Industry Foresee Boom in Same-Sex Nuptials." *Boston Globe*, February 26: 1.

⁴³ Singer, Thea, *supra* note 42 at 27.

⁴⁴ Massachusetts General Laws. 1998. ch. 207, § 11. In 2006, the Massachusetts Supreme Court interpreted the Commonwealth's 1913 marriage evasion law to forbid all marriages that would be illegal in the state in which the out-of-state couples reside. *Cote-Whitacre vs. Dept. of Public Health* 446 Mass. 350 (2006).

⁴⁵ "California Travel Impacts by County 1992-2006, 2007 Preliminary Estimates." March 2008. Dean Runyon Associates. Prepared for California Travel and Tourism Commission., page 1 ("In 2007, the amount of travel spending that supported one job in travel-related businesses was \$104,600."). <http://www.deanrunyan.com/impactsCA.html> (last accessed June 1, 2008)

⁴⁶ McGill, Kevin. April 2008. Travel & Tourism Consulting. New Jersey Tourism: An Economic Juggernaut. 2008 New Jersey Governor's Conference on Tourism. Pg 16, "Total Impact of Tourism." <http://www.state.nj.us/travel/pdf/2007-04-tourism-ecom-impact.pdf> (Last accessed June 2008).

⁴⁷ See N.J. Stat. Ann. § 37:1-4 (West 2006)

⁴⁸ The Wedding Report. Industry Report-US Only-Total Spending Report. Total Spending by Year. <http://www.theweddingreport.com/wmdb/index.cfm?action=db.viewdetail&func=2.1> (last accessed June 1, 2008). Here we use the three year average for 2008 to 2010.

⁴⁹ N.J.S.A. 40:48E-1 *et seq.*

⁵⁰ We apply the weighted average for the state occupancy fee to the percentage of each couples tourism spending that is likely to be used on accommodations, 32%. See *supra* note 46 at page 19.

⁵¹ The Wedding Report. Industry Report-New Jersey-State -Total Spending Report. Total Spending by Year, <http://www.theweddingreport.com/wmdb/index.cfm?action=db.viewdetail&func=2.1> (last accessed June 13, 2008). Here we use the three year average for 2008 to 2010.

⁵² See R.S.37:1-12 of New Jersey P.L. 2006, c.103 (A3787 2R).

⁵³ See e.g. *supra* notes 15-17.

⁵⁴ See New Jersey Government C.26:8A-1 et seq.

⁵⁵ Commonwealth of Massachusetts, Registry of Vital Records and Statistics, Table 1 of statistical report dated May 16, 2007. Because marriages began in the middle of the year 2004, the proportions listed here by year are approximate.