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November 5, 1999

Hon. Bill Lockyer
Attorney General
1300 I Street, 17th Floor
Sacramento, California 95814

Attention: Ms. Diane Calkins
Initiative Coordinator

Dear Attorney General Lockyer:

Pursuant to Elections Code Section 9005, we have reviewed the proposed initiative related to same sex marriages (File No. SA 1999 RF 0042).

This initiative would amend the California Constitution to allow two people of the same sex to lawfully marry. Such a marriage would be subject to the same provisions and legal obligations applicable to other marriages.

Under current law, marriage is defined as a civil contract between a man and a woman. This measure specifically supersedes any California law that currently prohibits legal marriage between two people of the same sex.

On January 1, 2000, California law will allow same sex partners to register as domestic partners. This law will provide registered same sex partners with health facility visitation rights and authorizes state and local employers to offer health care coverage and other benefits to the domestic partners of specified public employees.

Fiscal Effect

To the extent that state and local government employees choose to marry persons of the same sex, the state and local governments could incur additional costs for health, retirement, and survivor's benefits. This is because married partners are eligible for benefits that go beyond the health benefits that will be offered to registered same sex partners. In addition, an increase in married couples resulting from this measure could also lead to an increase in court and legal transactions related to marriage and divorce. However, these costs would likely be offset by court fees.

The measure could also result in an unknown net increase or decrease in revenues to the state from income taxes because the income of married couples is taxed at different rates from individuals.

In summary, the magnitude of these additional costs and revenue changes is unknown and would depend on how many same sex partners choose to marry.

Sincerely,

Elizabeth G. Hill
Legislative Analyst

B. Timothy Gage
Director of Finance