



Senate

File No. 379

General Assembly

January Session, 2005

(Reprint of File No. 24)

Substitute Senate Bill No. 963
As Amended by House Amendment
Schedules "A" and "B"

Approved by the Legislative Commissioner
April 14, 2005

AN ACT CONCERNING CIVIL UNIONS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2005*) For the purposes of
2 sections 1 to 15, inclusive, of this act:

3 (1) "Civil union" means a union established pursuant to sections 1 to
4 15, inclusive, of this act between two eligible persons; and

5 (2) "Party to a civil union" means a person who has established a
6 civil union pursuant to sections 1 to 15, inclusive, of this act.

7 Sec. 2. (NEW) (*Effective October 1, 2005*) A person is eligible to enter
8 into a civil union if such person is:

9 (1) Not a party to another civil union or a marriage;

10 (2) Of the same sex as the other party to the civil union;

11 (3) Except as provided in section 10 of this act, at least eighteen
12 years of age; and

13 (4) Not prohibited from entering into a civil union pursuant to
14 section 3 of this act.

15 Sec. 3. (NEW) (*Effective October 1, 2005*) (a) A woman shall not enter
16 into a civil union with her mother, grandmother, daughter,
17 granddaughter, sister, brother's daughter, sister's daughter, father's
18 sister or mother's sister.

19 (b) A man shall not enter into a civil union with his father,
20 grandfather, son, grandson, brother, brother's son, sister's son, father's
21 brother or mother's brother.

22 (c) A civil union between persons prohibited from entering into a
23 civil union pursuant to subsection (a) or (b) of this section is void.

24 Sec. 4. (NEW) (*Effective October 1, 2005*) (a) All judges and retired
25 judges, either elected or appointed, including federal judges and
26 judges of other states who may legally join persons in marriage or a
27 civil union, family support magistrates, state referees and justices of
28 the peace may join persons in a civil union in any town in the state,
29 and all ordained or licensed members of the clergy, belonging to this
30 state or any other state, as long as they continue in the work of the
31 ministry may join persons in a civil union. All civil unions solemnized
32 according to the forms and usages of any religious denomination in
33 this state are valid. All civil unions attempted to be celebrated by any
34 other person are void.

35 (b) No public official legally authorized to issue civil union licenses
36 may join persons in a civil union under authority of a license issued by
37 such official, or such official's assistant or deputy; nor may any such
38 assistant or deputy join persons in a civil union under authority of a
39 license issued by such public official.

40 (c) Any person violating any provision of this section shall be fined
41 not more than fifty dollars.

42 Sec. 5. (NEW) (*Effective October 1, 2005*) Any person who undertakes

43 to join persons in a civil union, knowing that such person is not
44 authorized to do so, shall be fined not more than five hundred dollars
45 or imprisoned not more than one year or both.

46 Sec. 6. (NEW) (*Effective October 1, 2005*) Any person authorized to
47 join persons in a civil union pursuant to section 4 of this act, who fails
48 or refuses for any reason to join persons in a civil union shall not be
49 subject to any fine or other penalty for such failure or refusal.

50 Sec. 7. (NEW) (*Effective October 1, 2005*) (a) No persons may be
51 joined in a civil union in this state until both have complied with the
52 provisions of sections 8 to 10, inclusive, of this act and have been
53 issued a license by the registrar of vital statistics for the town in which
54 (1) the civil union is to be celebrated, or (2) either person to be joined in
55 the civil union resides, which license shall bear the certification of the
56 registrar that the persons named therein have complied with the
57 provisions of sections 8 to 10, inclusive, of this act.

58 (b) Such license, when certified by the registrar, is sufficient
59 authority for any person authorized to perform a civil union ceremony
60 in this state to join such persons in a civil union, provided the
61 ceremony is performed not more than sixty-five days after the date of
62 application.

63 (c) Any person who joins any persons in a civil union without
64 having received such license from them shall be fined not more than
65 one hundred dollars.

66 Sec. 8. (NEW) (*Effective October 1, 2005*) No license for a civil union
67 may be issued by the registrar of vital statistics until both persons have
68 appeared before the registrar and made application for a license. The
69 license shall be completed in its entirety, dated, signed and sworn to
70 by each applicant and shall state each applicant's name, age, race,
71 birthplace, residence, whether single, widowed or divorced and
72 whether under the supervision or control of a conservator or guardian.
73 The Social Security numbers of the two persons shall be recorded in
74 the "administrative purposes" section of the license. If the license is

75 signed and sworn to by the applicants on different dates, the earlier
76 date shall be deemed the date of application. The registrar shall issue a
77 copy of sections 1 to 15, inclusive, of this act to any person making
78 application for a license.

79 Sec. 9. (NEW) (*Effective October 1, 2005*) (a) No civil union license
80 may be issued to any applicant under the supervision or control of a
81 conservator, appointed in accordance with sections 45a-644 to 45a-662,
82 inclusive, of the general statutes unless the written consent of the
83 conservator, signed and acknowledged before a person authorized to
84 take acknowledgments of conveyances under the provisions of section
85 47-5a of the general statutes or authorized to take acknowledgments in
86 any other state or country, is filed with the registrar of vital statistics.

87 (b) Any person who enters into a civil union without the consent
88 provided for in subsection (a) of this section shall acquire no rights by
89 such civil union in the property of any person who was under such
90 control or supervision at the time the civil union was entered into.

91 Sec. 10. (NEW) (*Effective October 1, 2005*) No civil union license may
92 be issued to any applicant under eighteen years of age.

93 Sec. 11. (NEW) (*Effective October 1, 2005*) (a) Each person who joins
94 any person in a civil union shall certify upon the license certificate the
95 fact, time and place of the civil union, and return it to the registrar of
96 vital statistics of the town where it was issued, before or during the
97 first week of the month following the celebration of the civil union.
98 Any person who fails to do so shall be fined not more than ten dollars.

99 (b) If any person fails to return the certificate to the registrar of vital
100 statistics, as required under subsection (a) of this section, the persons
101 joined in a civil union may provide the registrar with a notarized
102 affidavit attesting to the fact that they were joined in a civil union and
103 stating the date and place of the civil union. Upon the recording of
104 such affidavit by the registrar of vital statistics, the civil union of the
105 affiants shall be deemed to be valid as of the date of the civil union
106 stated in the affidavit.

107 Sec. 12. (NEW) (*Effective October 1, 2005*) The certificate required by
108 section 11 of this act or an affidavit recorded pursuant to subsection (b)
109 of said section shall be prima facie evidence of the facts stated in them.

110 Sec. 13. (NEW) (*Effective October 1, 2005*) All civil unions in which
111 one or both parties are citizens of this state, celebrated in a foreign
112 country, shall be valid, provided: (1) Each party would have legal
113 capacity to contract such civil union in this state and the civil union is
114 celebrated in conformity with the law of that country; or (2) the civil
115 union is celebrated in the presence of the ambassador or minister to
116 that country from the United States or in the presence of a consular
117 officer of the United States accredited to such country, at a place within
118 his or her consular jurisdiction, by any ordained or licensed member of
119 the clergy engaged in the work of the ministry in any state of the
120 United States or in any foreign country.

121 Sec. 14. (NEW) (*Effective October 1, 2005*) Parties to a civil union shall
122 have all the same benefits, protections and responsibilities under law,
123 whether derived from the general statutes, administrative regulations
124 or court rules, policy, common law or any other source of civil law, as
125 are granted to spouses in a marriage, which is defined as the union of
126 one man and one woman.

127 Sec. 15. (NEW) (*Effective October 1, 2005*) Wherever in the general
128 statutes the terms "spouse", "family", "immediate family", "dependent",
129 "next of kin" or any other term that denotes the spousal relationship
130 are used or defined, a party to a civil union shall be included in such
131 use or definition, and wherever in the general statutes, except sections
132 7-45 and 17b-137a of the general statutes, as amended by this act,
133 subdivision (4) of section 45a-727a, sections 46b-20 to 46b-34, inclusive,
134 section 46b-150d of the general statutes, as amended by this act, and
135 section 14 of this act, the term "marriage" is used or defined, a civil
136 union shall be included in such use or definition.

137 Sec. 16. Section 7-45 of the general statutes is repealed and the
138 following is substituted in lieu thereof (*Effective October 1, 2005*):

139 Each person making any certificate of birth, marriage, civil union,
140 death or fetal death, or any copy of such certificate for the
141 commissioner, or any sexton's report required by law, shall cause the
142 same to be typewritten or printed in a legible manner as to all material
143 information or facts required by the provisions of sections 7-48, 7-60 [,]
144 and 7-62b, and sections 46b-25 and 46b-29 to 46b-30, inclusive, or
145 sections 8, 9 and 10 of this act, and contained in such certificate. If the
146 certificate is in paper format, such person shall sign the certificate in
147 black ink, shall state therein in what capacity such person so signs, and
148 shall type or print in a legible manner the name of each person signing
149 such certificate, under such person's signature. If the certificate is in an
150 electronic format, such certificate shall be authenticated by the
151 electronic vital records system of the department. Any certificate not
152 complying with the requirements of this section shall be returned by
153 the registrar with whom it is filed to the person making the same for
154 the proper correction.

155 Sec. 17. Subsections (a) and (b) of section 17b-137a of the general
156 statutes are repealed and the following is substituted in lieu thereof
157 (*Effective October 1, 2005*):

158 (a) The Social Security number of the applicant shall be recorded on
159 each (1) application for a license, certification or permit to engage in a
160 profession or occupation regulated pursuant to the provisions of title
161 19a, 20 or 21; (2) application for a commercial driver's license or
162 commercial driver's instruction permit completed pursuant to
163 subsection (a) of section 14-44c; and (3) application for a marriage
164 license made under section 46b-25 or for a civil union license under
165 section 8 of this act.

166 (b) The Social Security number of any individual who is subject to a
167 dissolution of marriage decree, dissolution of civil union decree,
168 support order or paternity determination or acknowledgment shall be
169 placed in the records relating to the matter.

170 Sec. 18. Subdivision (7) of section 45a-106 of the general statutes is

171 repealed and the following is substituted in lieu thereof (*Effective*
172 *October 1, 2005*):

173 (7) For proceedings brought under section 46b-30 or section 10 of
174 this act, the cost shall be twenty-five dollars.

175 Sec. 19. Subsection (c) of section 45a-676 of the general statutes is
176 repealed and the following is substituted in lieu thereof (*Effective*
177 *October 1, 2005*):

178 (c) For purposes of sections 45a-669 to [45a-784] 45a-684, inclusive,
179 and section 46b-29 and section 9 of this act, any alleged inability of the
180 respondent must be evidenced by recent behavior which would cause
181 harm or create a risk of harm, by clear and convincing proof.

182 Sec. 20. Section 46b-150d of the general statutes is repealed and the
183 following is substituted in lieu thereof (*Effective October 1, 2005*):

184 An order that a minor is emancipated shall have the following
185 effects: (a) The minor may consent to medical, dental or psychiatric
186 care, without parental consent, knowledge or liability; (b) the minor
187 may enter into a binding contract; (c) the minor may sue and be sued
188 in his own name; (d) the minor shall be entitled to his own earnings
189 and shall be free of control by his parents or guardian; (e) the minor
190 may establish his own residence; (f) the minor may buy and sell real
191 and personal property; (g) the minor may not thereafter be the subject
192 of a petition under section 46b-129 as an abused, dependent, neglected
193 or uncared for child or youth; (h) the minor may enroll in any school or
194 college, without parental consent; (i) the minor shall be deemed to be
195 over eighteen years of age for purposes of securing an operator's
196 license under section 14-36 and a marriage license under subsection (b)
197 of section 46b-30 or a civil union license section 10 of this act without
198 parental consent; (j) the minor shall be deemed to be over eighteen
199 years of age for purposes of registering a motor vehicle under section
200 14-12; (k) the parents of the minor shall no longer be the guardians of
201 the minor under section 45a-606; (l) the parents of a minor shall be
202 relieved of any obligations respecting his school attendance under

203 section 10-184; (m) the parents shall be relieved of all obligation to
204 support the minor; (n) the minor shall be emancipated for the purposes
205 of parental liability for his acts under section 52-572; (o) the minor may
206 execute releases in his own name under section 14-118; and (p) the
207 minor may enlist in the armed forces of the United States without
208 parental consent.

209 Sec. 21. Subsection (b) of section 51-164n of the general statutes is
210 repealed and the following is substituted in lieu thereof (*Effective*
211 *October 1, 2005*):

212 (b) Notwithstanding any provision of the general statutes, any
213 person who is alleged to have committed (1) a violation under the
214 provisions of section 1-9, 1-10, 1-11, 4b-13, 7-13, 7-14, 7-35, 7-41, 7-83, 7-
215 283, 7-325, 7-393, 8-25, 8-27, 9-63, 9-296, 9-305, 9-322, 9-350, 10-193, 10-
216 197, 10-198, 10-230, 10-251, 10-254, 12-52, 12-170aa, 12-292, or 12-326g,
217 subdivision (4) of section 12-408, subdivision (3), (5) or (6) of section
218 12-411, section 12-435c, 12-476a, 12-476b, 12-487, 13a-71, 13a-107, 13a-
219 113, 13a-114, 13a-115, 13a-117b, 13a-123, 13a-124, 13a-139, 13a-140, 13a-
220 143b, 13a-247 or 13a-253, subsection (f) of section 13b-42, section 13b-
221 90, 13b-221, 13b-292, 13b-336, 13b-337, 13b-338, 13b-410a, 13b-410b or
222 13b-410c, subsection (a), (b) or (c) of section 13b-412, section 13b-414,
223 subsection (d) of section 14-12, section 14-20a or 14-27a, subsection (e)
224 of section 14-34a, subsection (d) of section 14-35, section 14-43, 14-49,
225 14-50a or 14-58, subsection (b) of section 14-66, section 14-66a, 14-66b
226 or 14-67a, subsection (g) of section 14-80, subsection (f) of section 14-
227 80h, section 14-97a, 14-100b, 14-103a, 14-106a, 14-106c, 14-146, 14-152,
228 14-153 or 14-163b, a first violation as specified in subsection (f) of
229 section 14-164i, section 14-219 as specified in subsection (e) of said
230 section, section 14-240, 14-249 or 14-250, subsection (a), (b) or (c) of
231 section 14-261a, section 14-262, 14-264, 14-267a, 14-269, 14-270, 14-275a,
232 14-278 or 14-279, subsection (e) of section 14-283, section 14-291, 14-
233 293b, 14-319, 14-320, 14-321, 14-325a, 14-326, 14-330 or 14-332a,
234 subdivision (1), (2) or (3) of section 14-386a, section 15-33, subsection
235 (a) of section 15-115, section 16-256, 16-256e, 16a-15 or 16a-22,
236 subsection (a) or (b) of section 16a-22h, section 17a-24, 17a-145, 17a-149,

237 17a-152, 17a-465, 17a-642, 17b-124, 17b-131, 17b-137 or 17b-734,
238 subsection (b) of section 17b-736, section 19a-30, 19a-33, 19a-39 or 19a-
239 87, subsection (b) of section 19a-87a, section 19a-91, 19a-105, 19a-107,
240 19a-215, 19a-219, 19a-222, 19a-224, 19a-286, 19a-287, 19a-297, 19a-301,
241 19a-309, 19a-335, 19a-336, 19a-338, 19a-339, 19a-340, 19a-425, 19a-502,
242 20-7a, 20-14, 20-158, 20-231, 20-257, 20-265 or 20-324e, subsection (a) of
243 section 20-341, section 20-341l, 20-597, 20-608, 20-610, 21-30, 21-38, 21-
244 39, 21-43, 21-47, 21-48, 21-63, 21-76a, 21a-21, 21a-25, 21a-26 or 21a-30,
245 subsection (a) of section 21a-37, section 21a-46, 21a-61, 21a-63 or 21a-
246 77, subsection (b) of section 21a-79, section 21a-85, 21a-154, 21a-159,
247 21a-201, 21a-211, 22-13, 22-14, 22-15, 22-16, 22-29, 22-34, 22-35, 22-36,
248 22-37, 22-38, 22-39, 22-39a, 22-39b, 22-39c, 22-39d, 22-39e, 22-49, 22-54,
249 22-61, 22-89, 22-90, 22-98, 22-99, 22-100, 22-111o, 22-279, 22-280a, 22-
250 318a, 22-320h, 22-324a, 22-326 or 22-342, subsection (b) or (e) of section
251 22-344, section 22-359, 22-366, 22-391, 22-413, 22-414, 22-415, 22a-66a or
252 22a-246, subsection (a) of section 22a-250, subsection (e) of section 22a-
253 256h, subsection (a) of section 22a-381d, section 22a-449, 22a-461, 23-37,
254 23-38, 23-46 or 23-61b, subsection (a) or (b) of section 23-65, section 25-
255 37, 25-40, 26-19, 26-21, 26-31, 26-40, 26-40a, 26-49, 26-54, 26-59, 26-61,
256 26-64, 26-79, 26-89, 26-97, 26-107, 26-117, 26-128, 26-131, 26-132, 26-138,
257 26-141, 26-207, 26-215, 26-224a, 26-227, 26-230, 26-294, 28-13, 29-6a, 29-
258 109, 29-161y, 29-161z, 29-198, 29-210, 29-243, 29-277, 29-316, 29-318, 29-
259 341, 29-381, 30-48a, 30-86a, 31-3, 31-10, 31-11, 31-12, 31-13, 31-14, 31-15,
260 31-16, 31-18, 31-23, 31-24, 31-25, 31-28, 31-32, 31-36, 31-38, 31-38a, 31-40,
261 31-44, 31-47, 31-48, 31-51, 31-51k, 31-52, 31-52a or 31-54, subsection (a)
262 or (c) of section 31-69, section 31-70, 31-74, 31-75, 31-76, 31-76a, 31-89b
263 or 31-134, subsection (i) of section 31-273, section 31-288, 36a-787, 42-
264 230, 45a-450, 45a-634 or 45a-658, subdivision (13) or (14) of section 46a-
265 54, section 46a-59, 46b-22, 46b-24, 46b-34, 47-34a, 47-47, 49-8a, 49-16 or
266 53-133, subsection (a) or (b) of section 53-211, or section 53-212a, 53-
267 249a, 53-252, 53-264, 53-302a, 53-303e, 53-311a, 53-321, 53-322, 53-323,
268 53-331, 53-344 or 53-450, or section 4, 7 or 11 of this act, or (2) a
269 violation under the provisions of chapter 268, or (3) a violation of any
270 regulation adopted in accordance with the provisions of section 12-484,
271 12-487 or 13b-410, shall follow the procedures set forth in this section.

| | | |
|---|------------------------|---------------------|
| This act shall take effect as follows and shall amend the following sections: | | |
| Section 1 | <i>October 1, 2005</i> | New section |
| Sec. 2 | <i>October 1, 2005</i> | New section |
| Sec. 3 | <i>October 1, 2005</i> | New section |
| Sec. 4 | <i>October 1, 2005</i> | New section |
| Sec. 5 | <i>October 1, 2005</i> | New section |
| Sec. 6 | <i>October 1, 2005</i> | New section |
| Sec. 7 | <i>October 1, 2005</i> | New section |
| Sec. 8 | <i>October 1, 2005</i> | New section |
| Sec. 9 | <i>October 1, 2005</i> | New section |
| Sec. 10 | <i>October 1, 2005</i> | New section |
| Sec. 11 | <i>October 1, 2005</i> | New section |
| Sec. 12 | <i>October 1, 2005</i> | New section |
| Sec. 13 | <i>October 1, 2005</i> | New section |
| Sec. 14 | <i>October 1, 2005</i> | New section |
| Sec. 15 | <i>October 1, 2005</i> | New section |
| Sec. 16 | <i>October 1, 2005</i> | 7-45 |
| Sec. 17 | <i>October 1, 2005</i> | 17b-137a(a) and (b) |
| Sec. 18 | <i>October 1, 2005</i> | 45a-106(7) |
| Sec. 19 | <i>October 1, 2005</i> | 45a-676(c) |
| Sec. 20 | <i>October 1, 2005</i> | 46b-150d |
| Sec. 21 | <i>October 1, 2005</i> | 51-164n(b) |

The following fiscal impact statement and bill analysis are prepared for the benefit of members of the General Assembly, solely for the purpose of information, summarization, and explanation, and do not represent the intent of the General Assembly or either House thereof for any purpose:

OFA Fiscal Note

State Impact:

| Agency Affected | Fund-Effect | FY 06 \$ | FY 07 \$ |
|--|--------------------|-----------------------|-----------------------|
| Department of Revenue Services | GF - Revenue Loss | Potential Significant | Potential Significant |
| Judicial Department (Court Operations) | GF - Cost | Approximately 37,500 | Approximately 50,000 |
| Public Health, Dept. | GF - Cost | 30,500 - 38,000 | 10,000 - 20,000 |
| Public Health, Dept.; Social Services, Dept. | GF - Revenue Gain | Indeterminate | Indeterminate |
| Office of the Chief Medical Examiner | GF - Cost | Minimal | None |
| Children & Families, Dept. | GF - Cost | None | None |
| Comptroller Misc. Accounts (Fringe Benefits) | GF - Cost | 4,000 | 11,000 |

Note: GF=General Fund

Municipal Impact:

| Municipalities | Effect | FY 06 \$ | FY 07 \$ |
|---|----------------------|-----------------------|-------------------------|
| Various Municipalities - Statewide Impact | STATE MANDATE - Cost | Approximately 500,000 | Approximately 1,500,000 |
| Local Registrars of Vital Statistics | Revenue Gain | Minimal | Minimal |

Summary

The bill authorizes same-sex civil unions and extends to participants in them legal rights and obligations equal to those of married couples. These changes would have a negligible impact on income tax revenues, and could result in a significant revenue loss from the succession tax until that tax is scheduled to be eliminated in January 2008. The state's Judicial Department would incur a minimal, annual cost to expand court-based services as a result of the bill. In addition, costs would be incurred by the Department of Public Health to print and distribute modified vital records documents and process an

increased volume of certifications.

Since the state currently provides for same-sex domestic partner health and pension benefits, it would not experience a fiscal impact due to the bill's effective requirement that government entities extend the same benefits to same-sex partners as they provide to married couples. However, municipalities that do not presently extend benefits to same-sex domestic partners would incur costs, estimated to be \$3,800 annually for each participant's health care benefits, as a result of the bill.

Tax Provisions

The estimates provided below are primarily based on the impact of similar legislation on Vermont revenue collections. The figures have been adjusted for differences in: (1) Connecticut's tax structure, and (2) the anticipated number of civil unions that would occur in Connecticut in the first year. They also assume that the intent of Section 14 of the bill is to treat civil unions similar to married couples for tax purposes.

Income Tax

The impact of the bill on personal income tax collections is expected to be negligible because the projected revenue gain from changing the filing status of partners in civil unions will roughly offset the projected revenue loss from changing the tax treatment of an employer's contribution to health insurance for partners in a civil union.

Filing Status

Under current law, the Connecticut personal income tax requires married couples to file as couples, either jointly or separately. Requiring partners entering into a civil union to file in the same way is expected to result in a net minimal gain (less than \$50,000) in FY 06 and an annual gain of between \$200,000 and \$500,000 beginning in FY 07. The estimate assumes that filing as a couple rather than as a

single filer will result in a greater tax liability for same sex couples in a civil union because the level of earnings of same sex couples may generally tend to be more similar than married couples.¹

Health Benefits

Federal law exempts an employer's contribution to health insurance for a spouse from taxation but includes this amount in taxable income when the insurance is for a partner in a civil union. The Connecticut personal income tax treatment for these benefits is the same as the federal tax treatment because Connecticut's tax is based on federal Adjusted Gross Income. Under the provisions of the bill, an employer's contribution to health insurance for a partner in a civil union will be exempt from taxation under the Connecticut personal income tax. (In most cases, this will mean that the employer's contribution is a non-taxed fringe benefit.) The annual revenue loss is expected to be between \$200,000 and \$400,000 beginning in FY 06.

Succession Tax

The Succession Tax is levied on the transfer of property after death and the tax rate varies depending on the size of the estate and the relationship of the decedent to the survivor. Transfers to individuals not related by blood or marriage, which is currently the case with same sex partners, are defined as Class C transfers and taxed at a rate of up to 20%. The bill requires that a transfer to a surviving partner in a civil union be treated the same as a transfer to a surviving spouse (Class AA), which is exempt from the Succession Tax. Therefore, since transfers between same sex couples will no longer be taxed under the provisions of the bill, the fiscal impact is expected to be a General Fund revenue loss.

¹ Depending on the division of income between spouses, marriage can lead to either a higher income tax liability or a lower liability. The greater the similarity in the two spouses' earnings, the more likely the couple is to incur a higher liability. Conversely, the greater the disparity in earnings, the more likely the couple will incur a lower liability.

Revenue collections from the Succession Tax vary greatly from year to year because they depend on the wealth of the decedent and the marriage/blood relationship of the heirs. Although it is difficult to provide an estimate of the General Fund revenue loss, the amount could exceed \$1 million per year for FY 06 through FY 09, depending on individual circumstances. There will be no revenue loss after FY 09 because the Succession Tax is being phased out and the tax on Class C transfers and will be eliminated for deaths that occur after January 2008.

Gift Tax

Since property transfers between married couples are currently exempt from the Gift Tax, the bill would exempt property transfers between partners in a civil union. It is anticipated that the impact of this exemption would primarily be in the area of transfers related to joint ownership of a home, because this is the most common type of transfer between married couples. The Department of Revenue Services has indicated that very few transfers between same sex partners would have resulted in a tax liability under the Gift Tax so the recognition of civil unions is expected to result in a negligible revenue loss from the tax.

Other Taxes

The impact of civil unions on state and local revenues from other taxes such as the Controlling Interest Transfer Tax, the Sales Tax, and the Local Property Tax is expected be negligible.

Other Provisions

Family Violence Docket

It is anticipated that the Judicial Department would expand its pre-trial diversion and alternative sanction programs within its family violence dockets. In particular, the agency would increase the number of Family Violence Education Program classes in pre-trial diversion

and expand the alternative sanction program to provide services for female offenders and to provide specific classes for male offenders in same-gender relationships. The annual cost of expanding these programs (net client fees) is estimated to be about \$50,000.

Victim Compensation and Services

Any potential compensation payments made under the bill from the Criminal Injuries Compensation Fund (CICF) to dependents of deceased victims would be less than \$10,000. (The median payment for support claims for dependents of deceased victims is \$7,000.) The CICF is funded from a surcharge on motor vehicle violations, restitution payments and federal grants. Victim services, including counseling for victims of domestic violence and surviving family members of homicide victims, are currently available to same-sex partners through private providers under contract with the Judicial Department. Consequently, there would be no fiscal impact related to victim services as a result of the bill.

Family Court (Civil)

The future number of dissolution proceedings involving same-sex civil unions is not expected to substantially alter the caseload of the Judicial Department's family division such that additional staffing, equipment, or facilities would be required. Consequently, there is no budgetary cost associated with adjudication and related services such as mediation and support enforcement.

Home Studies for Prospective Adopted Children

The Department of Children and Families may be asked by the probate court to perform additional home studies in cases involving the potential adoption of a child by a stepparent through civil union. Since it is not expected that the increase in volume of court requests will be significant in magnitude, the agency will be able to accommodate any resulting workload within its anticipated budgetary resources.

Vital Records

The Department of Public Health (DPH) will incur a one-time cost of approximately \$4,000 to develop and print 40,000 civil union license and certificate forms for distribution to town vital registrars. Modifying the state's electronic vital records system will require an additional one-time cost of approximately \$3,000.

An annual cost of \$10,000-\$20,000 will be incurred to support the salary of one quarter to half-time Office Assistant required to handle an increased volume of submitted certificates and ensure accurate reporting of marriage records to the National Center for Health Statistics.² Actual costs will depend upon the magnitude of the increased volume of certificates received by the department, which cannot be determined in advance.

The DPH would also have to modify death certificate forms to accommodate the new civil union designation. One-time costs of approximately \$16,000 will result from the reprinting of 70,000 forms. An additional minimal cost (of less than \$3,000) will be incurred by the Office of the Chief Medical Examiner in the course of reimbursing DPH for both the revised certificates and associated correction forms.

The state will experience a revenue gain in response to collection of a license surcharge fee from persons entering into civil unions. A \$20 surcharge would be paid for each license (Section 7-73(b) CGS). Of this, \$1 would be retained by the local registrar of vital statistics, while \$19 would be credited to the State's General Fund and distributed to the Department of Social Services for services to victims of household abuse and to the DPH for rape crisis services. Actual revenues

² The fringe benefit costs for state employees are budgeted centrally in the Miscellaneous Accounts administered by the Comptroller. The estimated fringe benefit reimbursement rate as a percentage of payroll is 53.91%, effective July 1, 2004. However, first year fringe benefit costs for new positions do not include pension costs lowering the rate to 22.65%. The state's pension contribution is based upon the prior year's certification by the actuary for the State Employees Retirement System.

collected will depend upon the number of civil union licenses issued each year.

An additional minimal revenue gain of \$5 each would be generated from the State Registrar's issuance of a certified copy of a civil union.

State Employee Benefits

The bill is not anticipated to significantly impact the collectively bargained benefits provided to state employees. Same-sex domestic partner benefits were extended to state employees in March 2000 through an Interest Arbitration Award between the State of Connecticut and the State Employees Bargaining Agent Coalition (SEBAC). Administrative orders issued by the DAS Commissioner and OPM Secretary have already extended the provisions of the arbitration award to non-represented employees.

As of January 2005, 442 state employees are eligible to receive health coverage for their same-sex domestic partners. The Office of the State Comptroller estimates the FY 05 cost of providing health care benefits to same-sex domestic partners to be \$1.7 million. The state's total cost for the state's employee and retiree health care benefit plan is approximately \$700 million (all funds).

Municipal Employee Benefits

Two-thirds of the forty one Connecticut municipalities, including some major cities, that have responded to an Office of Fiscal Analysis survey do not presently provide same-sex domestic partner benefits to municipal employees and would be required to do so under the bill.³ The associated, statewide municipal cost is expected to eventually exceed the state government's annual cost to provide health care benefits to same-sex domestic partners because there are over twice as many municipal employees.

Within five years of the effective date of the bill, it is estimated that

³ In accordance with CGS Section 2-32b(2), this is classified as a state mandate.

municipalities will incur an aggregate annual cost of about \$4.2 million.⁴ This amount represents less than 0.05% of comparable, statewide municipal expenditures. Annual expenditures for each municipality would vary, but could eventually reach \$150,000 to \$200,000, for the larger municipalities such as Bridgeport, Hartford and Waterbury.

Other Impacts

Various other state agencies would experience a minimal fiscal impact related to changes in administrative procedures necessitated by the bills, or the extension of benefits to individuals entering into same-sex civil unions permitted by the bill.

Local registrars will experience a minimal revenue gain from retaining \$11 out of each \$30 license fee (\$10 base fee, \$1 surcharge) paid by couples entering civil unions. A further minimal revenue gain of \$5 each would be generated in the course of issuing certified copies of civil unions.

Any revenue associated with court fees and fines under the bill is anticipated to be minimal.

It is anticipated that municipalities would experience a minimal revenue loss from fees for recreational facilities as same-sex partners might pay a family rate rather than two individual fees.

House Amendment "A" specified that marriage is the union of one

⁴ The U.S. Department of Labor, Bureau of Labor Statistics shows that there are 2.342 municipal employees for every state employee in Connecticut. It is therefore estimated that 1,035 municipal employees would seek health benefits for their same-sex domestic partners (442 * 2.342). According to OFA's survey of municipalities, it is estimated that approximately 178 of these individuals would be able to extend health benefits to their same-sex domestic partners currently, per collective bargaining agreements or other municipal policies authorizing them (resulting in a net increase of 857 due to the bill). It would cost about \$3.3 million to provide each of these individuals with health benefits in 2005 (857 * \$3,800). However, it is anticipated that it would take five years for this number of employees to participate. The value of these benefits is estimated to be \$4.2 million in 2010.

man and one woman. There is no associated fiscal impact.

House Amendment "B" prohibited the issuance of a civil union license to any applicant under eighteen years of age. Any related fiscal impact is anticipated to be negligible.

OLR Bill Analysis

sSB 963 (as amended by House "A" and "B")*

AN ACT CONCERNING CIVIL UNIONS**SUMMARY:**

This bill authorizes same sex couples to enter into civil unions, granting them the same legal benefits, protections, and responsibilities as married couples. It incorporates civil unions by reference in most statutes that use or define terms indicating a spousal relationship. It establishes eligibility, application, and licensing criteria; specifies who can perform civil union ceremonies; and sets forth record-keeping requirements. The bill (1) restricts civil unions to couples over age 18, (2) exempts people authorized to perform civil union ceremonies from liability for failing or refusing to do so, and (3) requires town clerks to give civil union license applicants copies of the relevant laws. Otherwise, the bill's substantive provisions and penalties are identical to current marriage statutes.

The bill also defines "marriage" as the union of one man and one woman. It establishes circumstances under which the state will recognize civil unions performed in other countries.

*House Amendment "A" adds the definition of marriage.

*House Amendment "B" eliminates the authority of parents or probate court judges to consent to civil unions involving partners under age 18.

EFFECTIVE DATE: October 1, 2005

BENEFITS, PROTECTIONS, AND RESPONSIBILITIES (§§ 14 & 15)

The bill specifies that the rights it extends to civil union partners may derive under statute, administrative regulations or court rules, policy, common law, or any other source of civil law. Generally, these fall into the following categories:

1. family law, including marriage, divorce, and support;

2. title, tenure, descent and distribution, intestate succession, wills, survivorships, or other incidents of the acquisition, ownership, or transfer (during life or at death) of real or personal property;
3. state and municipal taxation;
4. probate courts and procedure;
5. group insurance for government (but not private-sector) employees;
6. family leave benefits;
7. financial disclosure and conflict-of-interest rules;
8. protection against discrimination based on marital status;
9. emergency and non-emergency medical care and treatment, hospital visitation and notification, and authority to act in matters affecting family members;
10. state public assistance benefits;
11. workers' compensation;
12. crime victims' rights;
13. marital privileges in court proceedings; and
14. vital records and absentee voting procedures.

Excluded Laws (§ 15)

The bill does not incorporate civil unions by reference in the chapter of the General Statutes relating to marriage procedures and formalities. But it includes new provisions setting out the same procedures and formalities for applicants and parties to civil unions.

Civil unions are also specifically excluded under the bill from the statute that states that "the current public policy of the state is now limited to a marriage between a man and a woman" (CGS § 45a-

727a(4)).

ELIGIBILITY CRITERIA (§§ 1, 2, 9, 10)

To be eligible to form a civil union, the bill requires that each party be of the same sex, not a party to another civil union or a marriage, and no more closely related to one another than first cousin. Unions between people more closely related are void.

People under age 18 can enter into civil unions only if a court has declared them emancipated (legal adults). By law, partners 16 or 17 years of age may marry if their parents consent, and those under age 15 may do so with a probate judge's consent. Under the bill, as well as existing marriage law, people under conservatorships must obtain their conservator's written permission. A conservator's refusal to permit the ceremony to proceed must be based on clear and convincing proof of recent behavior that would cause or create a risk of harm.

RECOGNITION OF FOREIGN CIVIL UNIONS (§ 13)

The bill declares civil unions performed in other countries involving at least one state resident valid, so long as the couple (1) could have entered into a civil union in Connecticut and the ceremony was performed in accordance with the other country's laws or (2) holds the ceremony in the U.S. consulate's jurisdiction, before that country's U.S. ambassador, minister, or other accredited consular official, and has a licensed clergy member officiate. Current law involving recognition of foreign heterosexual marriages is the same.

BACKGROUND

Legislative History

The Senate referred the bill to the Appropriations and Finance, Revenue and Bonding committees, which reported it favorably on March 21 and 30, respectively. The House referred the bill to the Planning and Development Committee, which reported it favorably on April 12.

COMMITTEE ACTION

Judiciary Committee

Joint Favorable Substitute
Yea 25 Nay 13

Appropriations Committee

Joint Favorable Report
Yea 31 Nay 15

Finance, Revenue and Bonding Committee

Joint Favorable Report
Yea 31 Nay 11

Planning and Development Committee

Joint Favorable Report
Yea 15 Nay 3