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

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EXECUTIVE SUMMARY

Extending marriage to same-sex couples will boost California state and local government revenues by over \$63.8 million

This analysis estimates the impact of the California Supreme Court's recent decision to extend marriage to same-sex couples on state and local government revenues in California. Using the best data available, we estimate that allowing same-sex couples to marry will result in approximately \$63.8 million in 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 *Putting a Price on Equality? The Impact of Same-Sex Marriage on California's Budget*. 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 102,639 same-sex couples living in California, 51,319 couples, will marry in the next three years.

- In addition, approximately 67,513 same-sex couples from other states will come to California to marry. These couples will primarily come from states where they are likely to have their marriages recognized, such as New York and New Mexico, and the states that already are California's top domestic tourism markets: Arizona, Nevada, Washington, Oregon, Texas and North Carolina.

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 out-of-state couples on tourism and their weddings, will boost California's economy by over \$683.6 million in direct spending over the next three years.
- Over the next three years, the direct spending by resident and out-of-state same-sex couples will create and sustain over 2,178 new jobs in California.

Over the next three years, the direct spending from same-sex couples on weddings and tourism will generate over \$63.8 million in revenue for state and local governments.

- Spending on weddings by couples living in California, and tourism and weddings by couples from outside of California, will generate over \$55.1 million in state and local sales tax revenues and transient occupancy tax revenues. This estimate is conservative in that it does not include increased revenues from many other taxes that are harder to estimate, such as California's motor vehicle fuel tax, earnings taxes, property taxes, excise tax on alcoholic beverages, or taxes on indirect spending or earnings.
- In addition, the weddings from in-state and out-of-state couples will generate approximately \$8.8 million in marriage license fees for California counties.

Table 1. Summary of Impact on State and Local Government Revenues From Same-Sex Marriage in California

Revenue Source	Fiscal Effect on California Budget (millions)
State and Local Tax Revenues from Weddings of California Resident Couples	\$31.4
State and Local Tax Revenues on Weddings and Tourism of Out-of-State Couples	\$23.7
Marriage License Fees from Resident Same-Sex Couples	\$3.8
Marriage License Fees from Out-of-State Same-Sex Couples	\$5.0
TOTAL First Three Years	\$63.8

INTRODUCTION

In May 2008, the California Supreme Court ruled that the California Constitution requires the state to extend marriage to same-sex couples.¹ 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.² As the debate over same-sex marriage continues in California, the social and economic consequences of extending marriage rights have been raised.

In this study, we engage in a series of analyses to examine the effect of same-sex marriage on California's state budget over the next three years. Our analyses are grounded in the methodology that we used in previous studies of the fiscal impact of marriage for same-sex couples on Washington,³ New Mexico,⁴ New Hampshire,⁵ California,⁶ Connecticut,⁷ Colorado,⁸ New Jersey,⁹ Massachusetts,¹⁰ Vermont¹¹, Maryland,¹² and Iowa.¹³ The full methodology for our analysis is set out in *Putting a Price on Equality? The Impact of Same-Sex Marriage on California's Budget*, 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 California 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 California 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 California's economy and state and local tax revenues. In Section IV, we estimate the revenues from marriage license fees for resident and out-of-state same-sex couples who marry in California. 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 California is a gain of approximately \$63.8 million in state and local government revenues over the next three years.

NUMBER OF SAME-SEX COUPLES WHO WILL MARRY

California 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 California during the next three years. Not all couples choose to

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three years*

enter a legally binding relationship, even when 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 California.

Massachusetts is the only state in which same-sex marriage is legally permitted. 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 with civil unions and domestic partnerships—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 experience of these states, we predict that 50% of California's same-sex couples will marry in the next three years.

Based on other states' experiences, we predict that half of California's 102,639 same-sex couples, or about 51,320 same-sex couples, will marry in the next three years.

Couples From Other States

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

We estimate that in the first three years that same-sex couples are allowed to marry in California, 67,513 couples from other states will travel to California to marry. We base our estimate on the following assumptions.

First, the incentives for same-sex couples from other states to come to California 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 York²⁵ and New Mexico²⁶ will have the most incentive to travel to California 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.²⁷ As in California, we assume that 50% of these couples will want to marry in the short-term. However, due to the deterrent effect of the need to travel, we estimate that only 25%, or 13,819, of these couples will marry in California during the next three years.

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For the rest of the country, we assume that the likelihood that their marriage in California will

not be recognized by their home state, either at all, or in the case of a few states, not as a marriage,²⁸ will deter more couples from traveling to California to marry. However, as the one month that marriage was offered in San Francisco demonstrates, a number of couples will travel to California to marry for symbolic and emotional reasons.

We assume that travel costs will be less of a deterrent for individuals from states which already send a significant number of tourists to California: Nevada, Arizona, Texas, Washington, Oregon, and North Carolina. Over 52% of California's domestic tourism originates from these six states.²⁹ According to data from the U.S. Census Bureau's American Community Survey, 124,771 same-sex couples live in these states.³⁰ We also estimate that 25% of these couples, or 31,193 couples, will travel to California to marry.

We conservatively estimate that 5% of the couples in the remaining states, or 22,501 couples, will travel to California to marry over the next three years. Massachusetts is

excluded, given that it is the only state that has extended marriage rights to same-sex couples.³¹

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 and New Jersey a California marriage will also be recognized as a civil union without the need to re-register for that status in those states.³²

In Table 2, we have set forth the estimated numbers of out-of-state same-sex couples who would travel to California to marry. This results in an estimate of 67,513 same-sex couples who will travel to California 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 California to get married.

Table 2: Out-Of-State Same-Sex Couples Who Will Marry in California, First Three Years

State	Number of Same-Sex Couples ³³	Number of Same-Sex Couples Traveling to California to Marry (25% for named states, 5% for other 40 states and DC)
New York	48,761	12,190
New Mexico	6,515	1,629
Arizona	15,709	3,927
Nevada	6,298	1,575
North Carolina	20,711	5,118
Oregon	12,659	3,165
Texas	47,514	11,879
Washington	21,880	5,470
Other 40 states and DC (excluding CA and MA)	450,027	22,501
TOTAL		67,513

WEDDING AND TOURISM SPENDING

The extension of marriage rights to same-sex couples will generate economic gains for California 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.³⁴ Another recent estimate concludes that gay marriage will generate a billion dollars per year in spending in the United States.³⁵

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.³⁶ 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 Portland³⁷ and San Francisco³⁸ 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.³⁹

Estimates of Massachusetts' potential gain from out-of-state couples coming to the state to marry have exceeded \$100 million.⁴⁰ 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.⁴¹ As a result, California is poised to be the first state to take full advantage of the same-sex tourism and wedding 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—California'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. Based on our analysis, we estimate that allowing same-sex couples to wed in California could result in approximately \$683.6 million in additional spending on weddings and tourism in the State over the next three years, creating approximately 2,178 new jobs⁴² and resulting in additional state and local tax revenues of \$63.8 million. To put these figures in context, \$97 billion was spent on tourism in California in 2007, supporting 924,100 jobs and generating \$6.1 billion in local and state tax revenues.⁴³

From 2008-2010, spending on tourism and weddings by same-sex couples would boost California's economy by over \$683 million, creating almost 2,200 new jobs

Couples From Other States

In order to estimate tourism expenditures derived from the 67,513 out-of-state couples who we estimate will likely marry in California over the next three years, we draw on California tourism data that indicate the average per person per diem spending for California tourists as \$162.80, and the average length of stay as 4.15 days.⁴⁴ We estimate, then, that these couples will spend an average of \$1,351 on travel-related expenses during their stay in California.

In addition to tourism expenses, spending will also be generated by the wedding preparations themselves, including items such as ceremonies, meals, parties, transportation, flowers,

Weddings and tourism spending by same-sex couples will generate \$55 million in California tax revenues

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 \$29,624.⁴⁵ We 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 typical 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 California and their home state.

Thus, we estimate wedding and tourism spending at \$4,314 per couple for out-of-state couples. Multiplying our estimate of out-of-state couples by this figure, we estimate that extending marriage to same-sex couples will boost the state economy by approximately \$291.2 million over the next three years.

Next, we estimate state and local tax revenues from spending by out-of-state same-sex couples. Since state and local sales taxes and transient occupancy taxes⁴⁶ vary by county in California, we use a state-wide average for these taxes weighted by the proportion of same-

sex couples that live in each of California's counties.⁴⁷ Using these weighted averages, 8% for sales tax and 11.1% for the transient occupancy tax, we estimate that spending by out-of-state couples will generate more than \$23.7 million in tax revenues for the state.⁴⁸

These taxes only capture the most direct tax impact of increased tourism; they do not include California's motor vehicle fuel 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.

California Couples

We estimate that 51,319, or half, of California'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 California are projected to spend on their weddings during the next three years (\$30,580),⁴⁹ or just over \$7,645. The total for 51,319 couples would come to over \$392.3 million in additional wedding spending in three years.

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

Using the weighted averages for California state and local sales taxes and transient occupancy taxes, this direct wedding spending by resident

couples will generate an additional \$31.4 million in sales tax revenues over the three years.

\$683.6 million in wedding and tourism spending over the first three years, generating approximately \$55.1 million in additional revenues for state and local governments.

Table 3 adds the spending by in-state and out-of-state same-sex couples to estimate a total of

Table 3: Expenditures on California Weddings and Tourism by Same-Sex Couples in First Three Years

	Couples Marrying in California	Wedding and Tourism Spending per Couple	Total Spending per Group (millions)	State and Local Tax Revenues (millions)
Out-of-State	67,513	\$4,314	\$291.2	\$23.7
California	51,320	\$7,645	\$392.3	\$31.4
TOTAL			\$683.6	\$55.1

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. Since marriage license fees vary by county in California, we use a statewide average for the fee weighted by the proportion of same-sex couples who live in each California county.⁵⁰ Table 4 multiplies this weighted average, \$73.50, by our estimates of the number of resident and non-resident same-sex couples who will marry in California during the first three years.

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.⁵¹ Currently, the majority of marriage license fees established by California state statute are designated for purposes other than covering administrative costs, such as county general funds or family conciliation programs. Most notably, \$23 of each marriage license fee is allocated by California statute to domestic violence programs.⁵²

In addition, we do not include in our estimate additional fees that will be generated by couples who ask for a confidential marriage license, request a certified copy of their marriage license, or have their ceremony performed by the county clerk's office. For example, the basic marriage license fee in Sacramento County is \$77, but if a couple elected all of the additional services listed above, they would pay \$152.⁵³

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

	Couples Marrying in California	Marriage License Fee (weighted average)	Total Fees generated (millions)
Out-of-State	67,513	\$73.50	\$5.0
California	51,320	\$73.50	\$3.8
TOTAL			\$8.8

SUMMARY AND CONCLUSIONS

Table V shows our estimate of the total revenues for California 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 California 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.⁵⁴ 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 California 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	\$7.9	\$7.9	\$7.9	\$23.7
Tax Revenue From California Couples	\$20	\$6.7	\$4.7	\$31.4
License Fees from Out-of-State Couple	\$1.7	\$1.7	\$1.7	\$5.0
License Fees from California Couples	\$2.4	\$.8	\$.6	\$3.8
Total	\$32.0	\$17.1	\$14.8	\$63.8

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 California:

- Approximately 51,319 couples residing in California will marry.
- In addition, approximately 67,513 same-sex couples from other states will come to California to marry.
- California's wedding and tourism-related business sectors will see an increase of \$683.6 million in direct spending over the next three years.
- This direct spending will support over 2,178 new jobs in travel-related business in California.
- The direct spending from same-sex couples on weddings and tourism will generate \$55.1 million in state and local tax revenues.
- In addition, the weddings from in-state and out-of-state couples will generate \$8.8 million in marriage license fees.

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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 20 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 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).

²⁶ 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). Massachusetts courts have also determined that couples from Rhode Island can also marry in Massachusetts. 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, we include Rhode Island in the category of states for which we predict only 5% of same-sex couples will come to California to marry, see below, based on Rhode Island's extremely close proximity to Massachusetts and 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).

²⁷ Gates, *supra* note 20 at Page 17, Appendix I.

²⁸ Both New Hampshire and New Jersey have civil union statutes that would treat a California marriage as a valid civil union in those states. See, N.H. Rev. Stat. Ann. § 457-A:8 (2008) and Formal Op. Att'y Gen. (N.J.) No. 3-2007, 2007 WL 749807 (Feb. 16, 2007). Arguably, like New York and New Mexico, more couples from these states might come to California to marry than from other states.

²⁹ D.K. Shifflet & Associates, California Domestic Travel Report 2006. September 2007, Table 86 "Top Origin States", page 108-109. Over 52% of California's domestic tourists come from these states. <http://www.visitcalifornia.com/media/uploads/files/CAYE2006DomesticTravelReport-Final.pdf> (last accessed May 31, 2008).

³⁰ Gates, *supra* note 20 at Page 17, Appendix I.

³¹ See *Goodridge v. Dept. of Public Health*, 798 N.E.2d 941 (Mass. 2003).

³² See *supra* note 28.

³³ Gates, *supra* note 20 at Page 17 (average of same-sex couple counts from U.S. Census Bureau's 2004, 2005 and 2006 American Community Survey).

³⁴ 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).

³⁵ Shawn Hubler, *Hotels Are Hoping to Capitalize on a Gay Marriage Boom*, L.A. TIMES, Mar. 28, 2004, at C1.

³⁶ 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).

³⁷ 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.

³⁸ 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.

³⁹ 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 Szaniszló, 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.

⁴⁰ Singer, Thea, supra note 39 at 27.

⁴¹ 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).

⁴² "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)

⁴³Supra note 42 at page 1.

⁴⁴ California Domestic Travel Report 2006. September 2007. D.K. Shifflet & Associates. Page 57, Table 71 "Length of Stay" (in 2007 Non-Resident tourists to California stayed, on average, 4.15 days in California); and page 44, Table 13 "Average Expenditures" (Non-Resident tourists to California spent, on average, \$163.8 per person per day). www.visitcalifornia.com/media/uploads/files/CAYE2006DomesticTravelReport-Final.pdf (accessed May 31, 2008).

⁴⁴The Wedding Report. Industry Report-US Only-Total Spending Report. Total Spending by Year. <http://www.the-weddingreport.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.

⁴⁶California City and County Sales and Use Tax Rates. California State Board of Equalization. April 1, 2007. Publication No. 71 • LDA. pages 4-17, Table "Cities, Counties, and Tax Rates; <http://www.boe.ca.gov/pdf/pub71.pdf> (last accessed on June 1, 2008) (for state and local sales taxes by county); "California Travel Impacts by County 1992-2006, 2007 Preliminary Estimates." March 2008. Dean Runyon Associates. Prepared for California Travel and Tourism Commission., page 87, "California Occupancy Tax by County." <http://www.deanrunyan.com/impactsCA.html> (last accessed June 1, 2008) (average transient occupancy taxes by county).

⁴⁸We apply the weighted average for the transient occupancy tax rate to the percentage of each couples tourism spending that is likely to be used on accommodations, 14.6%. California Domestic Travel Report 2006. September 2007. D.K. Shifflet & Associates. Page 46, Table 15 "Proportion of Total Expenditures" (in 2007 Non-Resident tourists to California spent 14.6% of their spending on accommodations); <http://www.visitcalifornia.com/media/uploads/files/CAYE2006DomesticTravelReport-Final.pdf> (last accessed May 31, 2008. We apply the weighted average for the state and local sales tax to the remaining wedding and tourism spending for these couples. The percentage of same-sex couples living in each California county was generated by Senior Research Fellow Gary Gates on May 30, 2008, using the most recent American Community Survey data available.

⁴⁹ The Wedding Report. Industry Report-California-State -Total Spending Report. Total Spending by Year (2008: \$29,628, 2009: \$30,570, \$2010 \$31,542) http://www.theweddingreport.com/wmdb/index.cfm?action=db.view_detail&func=2.1 (last accessed June 1, 2008). Here we use the three year average for 2008 to 2010.

⁵⁰Marriage License fees were obtained from each the website of each county in California on May 30 and 31, 2008. The percentage of same-sex couples living in each California county was generated by Senior Research Fellow Gary Gates on May 30, 2008, using the most recent American Community Survey data available.

⁵¹ See e.g. supra notes 15-17.

⁵² See California Government Code Sec. 26840 et. seq.

⁵³ Website of Internal Services Agency/County Clerk Recorder, County of Sacramento, "Marriage License Information" <http://www.ccr.saccounty.net/MARFAQ.asp> (last accessed on June 1, 2008.)

⁵⁴ 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.