



Independent Democratic Conference

For Love or Money?

**The Economic Impact of Marriage Equality on New
York State**



MAY 2011

Introduction

As of May 10th, 2011, New York State still does not allow for same-sex couples to legally marry. In 2006, the New York Court of Appeals ruled that there is no constitutional right to same-sex marriage in New York therefore this right must be legislated by the men and women elected to the offices of the New York State Assembly and Senate by the voters of New York State. In April of 2011, the Siena College Research Institute reaffirmed a position that has been reported in research polls time and time again: the residents of New York State support marriage equality with 58% agreeing that the New York State Legislature should pass legislation extending the right to marry to all New Yorkers regardless of sexual orientation. The New York State Assembly has passed same-sex marriage bills multiple times. However, the New York State Senate rejected same-sex marriage legislation in a 38-24 vote on December 2, 2009.

One argument made by opponents of same-sex marriage in New York State is the potential financial impact of extending the right to marry to all New Yorkers. If same-sex marriage is legalized in New York State, couples would get 1,324 rights conferred upon them.¹ Same-sex marriage opponents have long questioned the price tag that comes with these rights and argue that in this time of economic austerity, additional costs to the state are not the answer. However, the tide seems to be turning and there is a renewed effort to show the positive economic impact that the legalization of same-sex marriage can have on a state.² On April 29th 2011, a group of top executives including the CEOs of Goldman Sachs, Con Edison and Thompson Reuters, among 23 others released an open letter to New York state legislators to legalize same-sex marriage – “a decision they said is not only fair, but also makes good business sense.”³

In 2007, the New York City Comptroller’s Office released a budgetary report entitled “Love Counts: The Economic Benefits of Marriage Equality for New York,” in which the office estimated that New York State would experience a net gain of **\$184 million** within the first three years following the legalization of a Marriage Equality Act. This estimation took into account factors such as sales tax generated by weddings and wedding-based tourism, marriage license and ceremony fees charged by local municipalities, and increases in income taxes collected by the pooled resources of same-sex married couples. The Independent Democratic Conference (IDC), in light of the failure of marriage equality legislation passing in the New York State Senate in 2009, has chosen to release an updated 2011 economic impact study of marriage equality in New York. While the economic impact argument may pale in comparison to the more common legal, civil rights and moral principles pointed out by proponents of marriage equality, it is the hopes of the IDC that this study will stifle the arguments that legalization of same-sex marriage will affect state revenues negatively. Joining in the sentiments with the New

¹ “1,324 Reasons for Marriage Equality in New York State: A Joint Publication of the Empire State Pride Agenda Foundation and the NYC Bar Association

² See Appendix A

³ http://articles.cnn.com/2011-04-29/us/new.york.same.sex_1_marriage-equality-marriage-licenses-civil-marriage?_s=PM:US,

York State business community, marriage equality is good for New Yorkers, and it is good for New York!

Numbers of Same-sex Couples Who Will Marry in New York State

In order to properly measure the economic impact that passing Marriage Equality legislation will have on New York State, this report will need to make certain empirical assumptions frequently used by The Williams Institute of the UCLA School of Law (“Williams Institute”) in their assessments of the economic benefits that will flow to states as they recognize same-sex marriage or civil unions.⁴ The Williams Institute, which advances sexual orientation law and public policy through rigorous, independent research has in the past conducted and released economic benefit surveys on Massachusetts, Vermont, New Jersey, California, Delaware, Rhode Island, Arizona, Connecticut, Vermont, Maine, the District of Columbia, Oregon, Iowa, New Hampshire, Hawaii and Colorado. All referenced economic assessments start out with the need to determine the number of same-sex couples in the researched state that will utilize the extension of marriage equality. Using a time frame of three years and certain indicators from states which already allow same-sex marriage or civil unions, the conservative estimate of those same-sex couples entering into marriage in the next three years should New York pass Marriage Equality Legislation would be 50%.⁵

In 2010, the United States Census Bureau announced that 2010 would be the first decennial census in which counts of both same-sex spouses and same-sex unmarried partners would be publicly released. In the past, these groups were combined and reported as same-sex unmarried partners. Since data from the census on this question is not scheduled to be released until 2011, however, information on the number of same-sex couples currently residing in New York State is based on the results of the 2009 American Community Survey (ACS). According to data retrieved from document B 11009, released by the US Census on Unmarried Partner Households by Sex of Partner, in New York State, **42,618** same-sex couples were living together and residing in New York State in 2009. Based on the assumption discussed above, we will use the figure of **21,309** (50% of the total) as the number of New York same-sex couples who will marry in the next three years.

In addition to the New York same-sex couples who will marry in the next three years, we must also consider those couples that would travel out-of-state to come to New York to marry. In theory, there would be two specific subsets of groups that would do so. The first would be those citizens that reside in a state that does not confer the right of marriage to same-sex couples in their own state, but does recognize same-sex marriages entered into outside of the state. Currently, besides New York, Rhode Island and Maryland recognize same-sex marriage but do

⁴ These assumptions were similarly used by the aforementioned NYC Comptroller’s Report Issued in June 2007

⁵ This is based on the fact that in Massachusetts, 44% of same-sex couples married in first three years after the passage of Marriage Equality; In Vermont 56% of their same-sex couples entered into a civil union and in California 47 % of same-sex couples entered into a domestic partnership equaling an average of 49%. Furthermore, the June 2007 Comptroller Report used a figure of 51%. Based on these numbers the supported assumption would be a 50% marriage rate.

not grant same-sex marriage licenses. Based on the 2009 US Census American Data Report, there are currently **10,058** same-sex households in Maryland and **2,097** in Rhode Island. Using the same assumption made earlier, if 50% of those couples were to enter into marriage, which would equal **6,077** marriages. However, assuming that some of these marriages would occur in Maryland or vice versa in Rhode Island or in the five states and one district that currently recognize same-sex marriage⁶, one can only make the assumption that the number of marriages entered into in New York from these two states would be closer to **3,308** (half of the eligible marriages) or 27% of same-sex partnerships existing in Rhode Island and Maryland.

The second subset of those same-sex couples that would marry in New York would be those whose states do not recognize their relationships and therefore do not allow civil unions or domestic partnerships in their home state. While they will not be afforded the rights that would be conferred on them if their state did recognize their union, many would travel to New York to enter into marriage for symbolic or emotional reasons. We believe that proximity as well as New York's role as a tourist attraction would factor greatly into a couple's decision to make the most important commitment in their life in New York as opposed to another state that allows same-sex marriages. In the 2007 report "Love Counts: The Economic Benefits of Marriage Equality for New York," 8 states were cited as possible sources of same-sex couples to come to New York for marriage. However, in light of the granting of marriage equality in the state of Connecticut in 2008 and the fact that we have included Maryland in the first subset of states that would travel to New York, the states left that would fit the criteria of this second group include Florida, New Jersey, California, Pennsylvania, Texas and Virginia.

Holding the same assumptions true that we used previously and frequently utilized by economic benefit studies of marriage equality, if we assume that 50% of the same-sex couples were to get married three years after the passage of marriage equality in New York State, which would equal approximately **83,814** potential marriages from these 6 states. However, again assuming that some of these marriages will occur in those states that already recognize marriage equality (Connecticut, Massachusetts, Iowa and Vermont) we will make the further assumption that approximately 25 % of those couples will travel to marry in New York which will allow the State of New York to benefit from the economic benefits of approximately **41,907** out-of-state same-sex marriages.

⁶ In Connecticut, Iowa, Massachusetts, New Hampshire, Vermont, and Washington, D.C., marriages for same-sex couples are legal and currently performed. In California, same-sex marriages were performed between June 16, 2008, and November 4, 2008, after the California Supreme Court held the statutes limiting marriage to opposite-sex couples violated the state constitution; however, the California voters then approved California Proposition 8. The California Supreme Court upheld the voter-approved constitutional ban. Proposition 8 was challenged in federal court in *Perry v. Schwarzenegger*. On August 4, 2010, a federal judge ruled that California's ban on same-sex marriage was unconstitutional, and stayed his ruling. On August 12, 2010, he ruled that marriages could resume on August 18, 2010, but the United States Court of Appeals for the Ninth Circuit stayed the ruling pending appeal.

Table 1: Same-sex Couples Who Will Marry in New York (First Three Years)

State	Number of Same-sex Couples	Number of Same-sex Couples Getting Married in New York
New York	42,618	21,309
Reciprocal States (Rhode Island and Maryland)	12,155	3,308
Tourism States	167,629	41,907
Total	222,402	66,524

Wedding Revenue and Wedding-Based Tourism

Weddings have always been a big business industry in the United States. According to the National Association of Bridal Consultants, the wedding business is a \$ 165 billion industry with over 2.4 million weddings every year, just in the United States alone.⁷ With formal weddings dropping to their lowest level since 1968 as more heterosexual couples wait longer to marry and at a time of deep economic struggles,⁸ caterers, hotels, retailers, and bridal shops are banking on the possibility that same-sex weddings will help stop the downward trend. In fact, Forbes Magazine estimated in 2009 that the wedding industry would experience a \$10 billion windfall if same-sex marriage were legalized nationwide.⁹

New York Residents

In New York, the potential for increased revenue to the state through the economic driver of the wedding industry has similar potential. We estimated that **21,309 couples** or approximately half of New York's same-sex couples would choose to marry in the three years following the passage of Marriage Equality. According to The Wedding Report, a wedding industry research group, the average estimated amount spent on a wedding in New York over a three-year time period would be **\$29,022**.¹⁰ However, economic impact reports conducted for other states by the Williams Institute of UCLA as well as the New York City Comptroller's Office 2007 budgetary report ("Love Counts") have indicated factors that would make the average cost spent by same-sex couples on a wedding less than that of heterosexual couples. First, there is a general assumption made that same-sex couples may receive less financial support from their parents and other family members making the access to funds they would have to spend on a wedding less than for

⁷ <http://www.bridalassn.com>, Association of Bridal Consultants , New Milford, CT 06776

⁸ e Wed News <http://www.ewednews.com/post.cfm/formal-wedding-decline-leading-to-upswing-for-some> 9/21/2010

⁹ "The \$9.5 Billion Gay Marriage Windfall" by Miriam Marcus, Forbes .com , 6/16/2009

¹⁰ Assuming that Marriage Equality passes in the 2011 Legislative Session, the three year period would run from 2010-2014. According to the Wedding Industry Report the average estimated amount spent per year would be for **2012**: \$28,383, **2013**: \$28, 996, **2014**: \$29, 689

similarly situated heterosexual couples. In addition, according to Lee Badgett, research director at the Williams Institute and Professor of Economics at the University of Massachusetts, Amherst, many same-sex couples will rush to the alter in the exhilaration of finally being able to have a wedding ceremony, therefore eliminating the preparation time that often makes wedding costs soar.¹¹ These factors have led to the generally accepted assumption, for analytical purposes only, that the cost of a same-sex marriage would be approximately 50% less than that of a heterosexual marriage, equaling **\$14,511**.

A second question to consider is how much of the \$14,511 would actually qualify as new spending in the State of New York as opposed to funds diverted from expenditures in another industry. In numerous reports, the generally held assumption would be to conservatively attribute 50% of the costs to “new spending”. Therefore, taking into account factors which would cause a same-sex marriage to cost less than a heterosexual wedding as well as the amount that couple would spend from their own savings, we project the average cost for a same-sex marriage over the next three years to be **\$7,255**.

Non-Residents of New York

Over the years, various articles written on the economic impact of marriage equality always included the argument that the first state to legalize same-sex marriage would reap the biggest windfall when it came to money added to the state’s economy. In fact, back in 2004 when licenses were issued for one month in San Francisco, California, same-sex couples from forty-six states and eight countries traveled to the State of California to get married.¹² Furthermore, estimates of Massachusetts’ potential gain from out-of-state couples traveling to the state to marry have exceeded \$100 million.¹³ While New York State would certainly not be the first state to allow same-sex marriage, its reputation and gay friendly environment would make it one of the more desirable locations for same-sex couples to marry if they were to choose between the states that allowed such a ceremony to take place. Earlier, we determined, based on factors such as proximity and reciprocity of marriage rights, that **45,215** couples can be estimated to come to New York to marry from out-of-state in the first three years after the Marriage Equality legislation is passed. The economic benefits from these couples to the State of New York will be more lucrative than those of same-sex residents marrying in New York.

As pointed out earlier, the average estimated amount spent on a wedding in New York in the next three years is **\$29,022**. While we made the assumption that the economic impact assessment of same-sex marriage by native New Yorkers needs to be tempered by considering only the amount of “new money” they would spend, this consideration does not need to be made in this instance as every dollar spent by an out-of-state resident is “new money.” However, we need to continue to factor in the considerations of lack of familial support, the rush to get married leaving less time for preparation and increased expenses, and the fact that costs associated with venue, gifts, wedding planners, invitations, and wedding attire would be significantly less or

¹¹ “The \$9.5 Billion Gay Marriage Windfall” by Miriam Marcus, Forbes .com , 6/16/2009

¹² “The Impact of Extending Marriage to Same –Sex Couples on the New Jersey Budget” Professor Brad Sears, Christopher Ramos and Professor M.V. Lee Badgett, PhD.

¹³ Ibid.

non-existent. Therefore, based on these factors and using a generally accepted assumption that the wedding spending of out-of-state same-sex couples is one tenth of the amount a heterosexual couple will spend¹⁴, the average amount per same-sex couples likely to be spent in the next three years would be approximately **\$2,902**.

Table 2: Wedding Revenue in Three Years Following Passage of Marriage Equality in NY

	Number of Same-Sex Couples Getting Married	Average Cost of Spending on Wedding in New York	Total Revenue Generated in Three Years
New York	21,309	\$7,255	\$152,596,795
Reciprocal States (Rhode Island and Maryland)	3,308	\$2,902	\$9,599,816
Tourism States	41,907	\$2,902	\$121,614,114
Total	66,542	13,059	\$283,810,725

Marriage License Fees

Legalizing same-sex marriage in New York State brings economic incentives for local municipalities as well as for the state as a whole. The increased number of marriages which will occur as a result of legalizing same-sex marriage in turn creates an automatic increase in the amount of marriage fees generated in each local municipality where these fees are collected. In order to get married in New York City for example, a couple is required to pay a \$35 fee to file for a marriage license through the Marriage Bureau in the Office of the City Clerk,¹⁵ and an additional \$25 if they choose to have the marriage ceremony performed at the Clerk’s Office.¹⁶ Those New York State marriage licenses issued by a town or city clerk outside of New York City come with a \$40 fee¹⁷ and require the couple to pay an officiant fee for the ceremony as well. As provided by Table 2, marriage license fees would yield a potential 2.3 million dollars as well as an additional \$1.4 million for those ceremonies that would likely take place within NYC, given limited access to same-sex couples to religious centers willing to officiate their ceremonies. Combined, the legalization of same-sex marriage would generate \$3.79 million for New York State in marriage fees alone.

¹⁴ “Supporting Families, Saving Funds: An Economic Analysis of Equality For Same-sex Couples in New Jersey” Rutgers Journal of Law & Public Policy, M.V. Lee Badgett, Ph.D. R. Bradley Sears, Deborah Ho, Fall 2006, Vol. 4:1.

¹⁵ <http://www.cityclerk.nyc.gov/html/marriage/license.shtml#fee>

¹⁶ <http://www.cityclerk.nyc.gov/html/marriage/ceremony.shtml>

¹⁷ http://www.health.state.ny.us/vital_records/married.htm

Table 3: Potential New York State Revenue from Marriage Licenses (First Three Years)

State	Number of Same-sex Couples	Number of Same-sex Couples Getting Married in New York	Marriage License (\$35 NYC, \$40 Rest of New York)	Marriage Ceremony NYC (\$25)	Overall Revenue
New York City	22,713	11,357	\$397,495	\$283,925	\$681,420
Rest of New York State	19,905	9,952	\$398,080	N/A	\$398,080
Reciprocal States (Rhode Island and Maryland)	12,155	3,308	\$115,780*	\$82,700*	\$198,480*
Tourism States	167,629	41,907	\$1,466,745*	\$1,047,675*	\$2,514,420*
Total	222,402	66,524	\$2,378,100	\$1,414,300	3,792,400

* As these figures are based on tourism behavior and estimates, this analysis utilizes NYC marriage rates to determine potential revenue from out-of-state visitors as it is reasonable to suppose these individuals will flock to the most popular tourist destination in the New York State.

Tax Revenue

Sales Tax

As noted earlier, the costs associated with a same-sex wedding, while not as high as similarly situated heterosexual couples planning a wedding, will still be quite large. These costs come from the use of wedding related goods and services by New York same-sex couples as well as out-of-state same-sex couples getting married in New York. Payment for goods such as wedding meals or reception, flowers, transportation, photography and, in the case of resident New Yorkers, dresses and tuxedos as well as wedding rings and invitations all generate sales tax. As indicated in the wedding revenue and wedding based tourism section of this report, New York State could have the ability to generate **\$283,810,725** in wedding related goods and services. The sales tax in New York State is 4%. However, unlike other states, cities and counties in New York are also authorized by the Tax Law to impose a local sales tax in addition to the statewide tax. Thus, the sales tax in New York State ranges from a low of 7% in counties such as Hamilton and St Lawrence County to a high of 8 and 7/8 % in New York City. Based on this range, for the purpose of our analysis, we can estimate an average sales tax of 8 % on the revenue generated by the wedding related goods and services. This would generate an additional **\$22,704, 858** in estimated sales tax revenue to New York State in three years.

Hotel Occupancy Tax

One of the wedding related expenditures associated with weddings of out-of-state same-sex couples in New York is the use of hotel accommodations. Because New York State requires a 24-hour waiting period between the acquisition of a marriage license and holding of a marriage ceremony,¹⁸ the minimum stay for a couple intending to get married in New York is either one overnight trip or two separate day trips (which is only available to those couples coming from the closest states). Therefore, the sources of profit available to the State with the addition of these destination weddings include the money spent on hotels for the couple getting married and their guests. The anticipated costs expended on hotels have already been included in Table 2. However, when calculating sales tax revenue on these expenditures, in New York City, there is an additional hotel room occupancy tax (HROT). This tax applies to the occupancy of any room in a hotel in the City.

Based on the states we already indicated as potential candidates to choose New York to marry in once same-sex marriage is legalized, some would have to choose the overnight trip as opposed to the two-day trip. Out of the 8 states (Florida, New Jersey, California, Pennsylvania, Texas, Virginia, Maryland and Rhode Island) we indicated, residents from six would have to choose the option of the overnight stay due to proximity issues (we will assume that Pennsylvania and New Jersey will take the two-day trip option). Therefore, out of the **45,215** marriages from non-resident same-sex couples that we are projecting to take place in the next three years, we estimate that **35,715** would have to stay overnight. However, some of these couples may certainly have friends or family they can stay with should they choose New York as their wedding destination. Using the assumption made in the NYC Comptroller's 2007 "Love Counts" report that 52% of overnight visitors stay in hotels while the remaining 48% stay with family and friends, we arrive at **18,571** couples that will stay at a hotel in New York for their nuptials.

The average cost of a hotel room in New York City is approximately \$238.00 per night.¹⁹ That would mean that the cost to out-of-state same-sex couples who get married in New York in the three years following the passage of Marriage Equality and who do not have family or friends to stay with would spend **\$4,419,898** dollars on hotel rooms for two nights?. The current hotel room occupancy tax rate is 5.87%. Therefore, New York City itself would collect an additional **\$259,669** in taxes.

¹⁸ <http://www.cityclerk.nyc.gov/html/marriage/license.shtml>

¹⁹ <http://www.nycgo.com/>

Table 4: Potential Tax Revenue from Marriage Licenses (First Three Years)

	Taxable Revenue	Tax Imposed	Total Revenue Generated in Three Years
Sales Tax	\$283,810,725	8%	\$22,704,858
Hotel Occupancy Tax	\$4,419,898	5.87%.	\$259,669
Total	\$288,230.62	N/A	\$22,964,527.00

Public Assistance Benefits

Besides generating additional City and State tax revenue, the passage of Marriage Equality in New York would also yield significant savings on means-tested public assistance programs. According to the William’s Institute, “[e]ligibility for public assistance is measured and, therefore, dependent on the individual applicant’s income and assets, as well as, for many programs, those of the applicant’s family. For many programs that consider a spouse’s income and assets, a married applicant is generally less likely to qualify for assistance than single applicants [are].”²⁰ Because same-sex couples are currently not permitted to get married in New York, they are likely to be considered “single” when eligibility for public assistance programs is assessed. “This ‘single’ classification results in same-sex partners being more likely to qualify for public assistance. If same-sex couples were able to marry, however, both partners’ income and assets could be counted in determining eligibility. Thus, if same-sex couples could marry, they would be less likely to need assistance and be eligible for assistance, since their combined incomes and assets would exceed program thresholds.”²¹

Calculating the Impact on Public Benefits

In order to calculate the impact of marriage equality on public benefits for same-sex couples, we must follow the model used in the NYC Comptroller’s 2007 report, which determines the impact of same-sex marriage on the State’s Medicaid program, covering specifically Medicaid assistance for Temporary Assistance for Needy Families (TANF) and Safety Net Assistance (SNA) recipients, Family Health Plus, and Supplemental Security Income (SSI) for the Aged, Blind & Disabled.²²

²⁰ Judy Horman et al., “The Impact on Rhode Island’s Budget of Allowing Same-Sex Couples to Marry,” The Williams Institute, February 2011, p.15.

²¹ Ibid.

²² Office of the New York City Comptroller, Office of Fiscal & Budget Studies, “Love Counts: The Economic Benefits of Marriage Equality for New York,” June 2007, p.11.

“TANF is a federally funded block grant matching entitlement program which requires each state to reach a certain level of expenditures (“maintenance effort”) in order to qualify for the maximum amount of matching federal funds.”²³ SNA is a benefit program designed for families and individuals who do not qualify for federal assistance programs and consists of cash and non-cash components funded by State and local sources.²⁴ Family Health Plus is the State’s public health insurance program for adults aged 19 to 64 whose income is too high to qualify for Medicaid.²⁵ And, last but not least, SSI is an income supplement program funded by general tax revenues to help aged, blind, and disabled individuals who have little or no income.²⁶

According to the NYS Department of Health,²⁷ 4.4 million New Yorkers received Medicaid assistance in 2009 of which 71% were eligible for other public assistance programs as well. A combined 52% of Medicaid recipients were eligible for TANF & SNA, 9% were eligible for SSI, and an additional 9% were eligible for Family Health Plus (see Table 5).

Table 5: Number of Medicaid Enrollees by Category of Eligibility (2009)

Total Medicaid Eligibles	TANF		SNA		SSI		Family Health Plus	Other	Total
	TANF Children	TANF Adults	Safety Net Children	Safety Net Adults	SSI Aged	SSI Blind & Disabled			
4,432,519	1,238,162	443,223	96,766	516,522	246,399	164,393	418,504	36,788	3,160,757
(%)	27.93	10.00	2.18	11.65	5.56	3.71	9.44	0.83	71.31

Source: NYS Department of Health 2009.

Carrying the number Medicaid recipients for TANF/SNA, Family Health Plus, and SSI into our analysis, we make the following assumptions, to determine savings generated by the passage of Marriage Equality:

²³ Ibid.

²⁴ “Safety Net Assistance,” retrieved 6 May 2011 from Westchestergov.Com, available at: <http://www.westchestergov.com/social/social/OTFS/Safety.htm>.

²⁵ New York State Department of Health (NYSDOH), “Family Health Plus,” retrieved 6 May 2011 from NYSDOH website, available at: http://www.health.ny.gov/health_care/family_health_plus/.

²⁶ Social Security Administration (SSIA), “Supplemental Security Income (SSI),” retrieved 6 May 2011 from SSA website, available at: <http://www.ssa.gov/ssi/>.

²⁷ New York State Department of Health (NYSDOH), “Number of Medicaid Enrollees by Category of Eligibility by Social Service District – Calendar Year 2009,” retrieved 5 May 2011 from NYSDOH website, available at: http://www.health.state.ny.us/nysdoh/medstate/el2009/2009-cy_enrollees.htm.

Following the methodology of M.V. Lee Badgett and R. Bradley Sears,²⁸ who analyzed the impact of same-sex marriage on California’s budget in 2005, we assume that 1.0% of TANF/SNA recipients, 0.2% of Family Health Plus recipients, and 3.1% of SSI recipients have same-sex partners. These percentages allow us to determine the number of the number of recipients with same-sex partners. Note that, throughout this analysis, the underlying assumption is – consistent with research by the Williams Institute – that 50% of all same-sex couples will get married over the course of a three-year period following passage of Marriage Equality.

As with the NYC Comptroller’s 2007 report, which bases its assumptions on Badgett and Sears’ analysis of California, we assume that 27.5% of all recipients with same-sex partners will become ineligible for public assistance after marriage. Using the NYC Comptroller’s 2007 figures for the average annual cost per beneficiary, we bring these values to 2011 by adjusting them for inflation.²⁹ This allows us to calculate the total savings in public assistance programs following passage of marriage equality. Total savings in public assistance from TANF/SNA, Family Health Plus, and SSI are estimated to be **over \$80 million** (see Table 6). Without adjustment for inflation, savings would have equaled approximately \$75 million, about \$1 million more than the savings estimated in 2007. Note that, since the NYC Comptroller’s report, the number of Family Health Plus and SSI recipients has slight decreased while the number of TANF/SNA recipients has increased by roughly 230,000 showing the increasing need for public assistance programs during these challenging economic times.

Table 6: New York State Budget Savings from Public Assistance Programs

Program	Total Recipients	% w/ Same-Sex Partners	# w/ Same-Sex Partners	# Marrying & Ineligible	Annual Cost per Beneficiary	Total Savings
TANF/SNA	2,294,673	1.00%	22,947	6,310	\$5,270	\$33,255,548
Family Health Plus	418,504	0.20%	837	230	\$1,844	\$424,447
SSI Aged, Blind & Disabled	410,792	3.10%	12735	3,502	\$13,469	\$47,168,462
Total	3,123,969	1.17%	36,518	10,043	\$20,583	\$80,848,457

²⁸ M.V. Lee Badgett & R. Bardley Sears, “Putting a Price on Equality? The Impact of Same-Sex Marriage on California’s Budget,” *Stanford Law and Policy Review* (197) 2005.

²⁹ Bureau of Labor Statistics Inflation Calculator, available at <http://data.bls.gov/cgi-bin/cpicalc.pl>.

Summary

In this study we drew on U.S. Census Bureau data from New York residents and out of state same sex residents as well as a previous study done on New York by the Office of the New York City Comptroller in 2007 along with studies done by the Williams Institute of the UCLA School of Law on states such as Rhode Island, New Jersey and Delaware. While some estimates are conservative and all are based on assumptions for future spending, the following has been determined:

Recognizing marriage between same sex partners in New York State would create \$310,567,652 in increased revenue and economic activity during the next three years, with potential savings of \$80,848,457

Table 7: Fiscal Impact on New York State Three Years after the Legalization of Same Sex Marriage in New York

Revenue /Savings Generator	Total Savings	Total Revenue Generated
Wedding Revenue and Tourism		\$283,810,725
Marriage License Fees		\$3,792,400
Sales Tax		\$22,704,858
Hotel Occupancy Tax		\$259,669
Public Assistance	\$80,848,457	
Total	\$80,848,457	\$310,567,652.00

- New York State has the potential to see over 66,000 same sex couples marry within its confines in the next three years.
- The revenue from the weddings and tourism alone has the potential to bring in **\$283,810,725** to New York State in the next three years.
- Extending marriage to same sex couples will also increase revenue from marriage license fees, adding **3,792,400**
- The State will experience a significant increase in tax revenue of **\$22,652,947**.
- The State will likely save **\$80,848,457** in public assistance expenditures over three years from extending marriage to same sex couples

Appendix

Appendix A: Legalization of Same Sex Partnership Positive Economic Impact Over Three Years by State

State	Year Estimated	Partnership Type	Positive Economic Impact
Rhode Island	2011	Marriage	\$1.2 million
Colorado	2011	Civil Unions	\$5 million
Hawaii	2010	Civil Unions	\$1.6 million
Maine	2009	Marriage	\$23.7 million
Washington, DC	2009	Marriage	\$57.6 million
Vermont	2009	Marriage	\$33.9 million
New Jersey	2009	Marriage	\$215.1 million
Massachusetts	2009	Marriage	\$100 million
Iowa	2008	Marriage	\$15.9 million
Oregon	2008	Domestic Partnership	\$2.25 to \$5.5 million
Maryland	2007	Marriage	\$9.6 million
Washington	2006	Marriage	\$11.7 to \$17.1 million
New Mexico	2006	Marriage	\$4.5 to \$6 million
Alaska	2006	Domestic Partnership	\$3.3 million
Connecticut	2005	Marriage	\$9.3 million
California	2005	Marriage	\$123 million
All 50 States	2004	Nationwide Same-Sex Marriage	\$1 billion