

# PUBLICATION

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## Spotlight on Louisiana: Department of Revenue Denies Marriage Benefits to Same-Sex Couples

September 18, 2013

On September 13, 2013, in Revenue Information Bulletin No. 13-024, the Louisiana Department of Revenue (Department) announced that for Louisiana tax filings purposes, the Department will not recognize same-sex marriages. This is despite the IRS' August 29, 2013 pronouncement in Revenue Ruling 2013-17 that for federal tax purposes the IRS will recognize a same-sex marriage if the marriage was entered into in a state where it is valid, regardless of the married couple's place of domicile. (See Baker Donelson's Tax Alert dated September 4, 2013.) This means that same-sex couples in Louisiana are not eligible for any of the tax benefits that are granted specifically to married couples in Louisiana.

The Department reasoned that it is bound to support and uphold the constitution and laws of the state of Louisiana. To that end, the Department cited Article XII, Section 15 of the Louisiana Constitution of 1974 which provides in part that "Marriage in the state of Louisiana shall consist only of the union of one man and one woman."

Louisiana is one of 35 states that ban same-sex marriage. Thirteen states have legalized same-sex marriage. Two states have no laws banning or legalizing same-sex marriage.

If you would like to discuss the advantages and disadvantages of marriage for tax purposes in your particular circumstances, or have questions regarding any other Louisiana tax issues, please contact any attorney in the Firm's Tax Department.