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The Fiscal Impact of Extending Marriage to Same-Sex Couples in New Mexico



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Executive Summary

This report estimates the impact on New Mexico's state budget of allowing same-sex couples to marry. Using the best data available and following the methodology of previous analyses for New Mexico and a number of other states, we estimate that allowing same-sex couples to marry **will have a positive net effect on the state budget of \$2.5 - \$3.7 million over the course of the first three years that same-sex marriage is legal.**

We estimate that approximately 2,913 (50%) of New Mexico's 5,825 same-sex couples will marry in first three years.

In this analysis and in prior reports we considered any area of the New Mexico state budget that could be impacted by extending marriage to same-sex couples. We conclude that all impacts will be negligible except in the following two areas:

- **Wedding Spending.** Over the next three years, the weddings of same-sex couples will generate new economic activity for the state and its businesses:
 - Direct spending by resident same-sex couples on their weddings combined with out-of-state tourism dollars will boost New Mexico's economy by approximately \$20.4 million.
 - This spending will also generate state and local sales tax revenues of \$1.48 million.
 - Direct spending on weddings by same-sex couples will create and sustain over 318 new jobs in New Mexico.
- **Income Tax Revenue.** New Mexico would see an increase of \$344,481 - \$745,883 annually in income tax revenue.

In examining a number of other areas, we conclude that marriage equality will not impose significant costs on the New Mexico state budget. Thus, the net impact of these effects will be a positive impact of \$2.5 - \$3.7 million on the state budget over the course of the first three years that same-sex marriage is legal in New Mexico.

Introduction

As of December 2013, 16 states and the federal government formally recognize same-sex marriages. In this study, we analyze the estimated effect of same-sex marriage on New Mexico's state budget over the next three years. New Mexico's state laws neither explicitly permit nor prohibit same-sex marriage.^{1 2} Marriage comes with a variety of rights and obligations that will affect the State of New Mexico's expenditures and revenues. This study assesses the links between those rights and obligations and the overall effect that they have on aspects of the state budget.

Our analyses are grounded in the methodology that we used in previous studies of the fiscal impact of marriage for same-sex couples in New Jersey, Washington, New Hampshire, California, Connecticut, Colorado, Massachusetts, Vermont, Maryland, and Iowa.³ Additionally, we've provided past analysis of the impact of legalizing same-sex marriage in the state of New Mexico.⁴ This report updates the previous version, by taking into account the most recent economic data available and changes to federal same-sex relationship recognition. We drew on state level data, as well as other relevant data sources, including Census 2010 data and the American Community Survey.

All of the findings from previous studies suggest that extending marriage rights to same-sex couples produces a positive net impact on states' budgets. Similar conclusions have been reached by legislative offices in Connecticut⁵ and Vermont⁶, as well as by the Comptroller General of New York.⁷ The Congressional Budget Office has concluded that if all fifty states, along with 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.⁸ Throughout this report, we rely on conservative estimates to assess the economic impact of extending the right to marry to same-sex couples. In other words, all assumptions are cautious and, given the range of

¹ New Mexico State Statutes, (2006). "[Article I: Marriage in General.](#)" §40-1-1 through §40-1-20.

² Grovum, Jake, (2013). "[How New Mexico Legalized Gay Marriage - For 8 Hours.](#)" *Stateline*. Feb. 12.

³ Reports available on the Williams Institute's web site under [Economic Impact Reports, by state.](#)

⁴ Badgett, M.V. Lee, Sears, Bradley R., Homer, Steven K., Curtis, Patrice & Elizabeth Kukura, (2006). [The Impact on New Mexico's Budget of Allowing Same-Sex Couples to Marry.](#) (Los Angeles: The Williams Institute).

⁵ Office of Legislative Research. (2002). [Office of Fiscal Analysis Report on HB 5001.](#) (Hartford, CT: Connecticut's General Assembly).

⁶ Vermont Civil Union Review Commission, (2002). [Report of the Vermont Civil Union Review Commission.](#) (Montpellier, VT: Office of the Legislative Council).

⁷ Hevesi, Alan G.,(2004). [Testimony of New York State Comptroller, Alan G. Hevesi, to New York City Council in Support of the Right to Civil Marriage for Same-Sex Couples in New York State.](#) March 3. (New York: Office of the New York State Comptroller).

⁸ Holtz-Eakin, Douglas,(2004). "[The Potential Budgetary Impact of Recognizing Same-Sex Marriages.](#)" Letter to the Chairman of the House Subcommittee on the Constitution, June 21.

possibilities, likely produce revenue impacts on the lower bound. Even so, we find that New Mexico will experience a positive fiscal impact by allowing same-sex couples to wed.

Number of Couples Affected

Same-Sex Couples in New Mexico

To determine the potential impact of same-sex marriage, we estimate the number of same-sex couples that might wish to marry within the first three years. According to the most recent Census, there are currently 5,825 same-sex couples living in New Mexico.⁹ We draw upon the experience of other states that have permitted marriage between individuals of the same sex to estimate the number of same-sex couples who might marry in New Mexico. In Massachusetts, just over half of same-sex couples married during the initial three year period.¹⁰ This finding has been confirmed in several other jurisdictions that have more recently adopted same-sex marriage.^{11 12} We predict that, if allowed to do so, 2,913 same-sex couples in New Mexico would marry in the first three years.¹³

Existing Marriages and Civil Unions

In 2007, Massachusetts began allowing residents of New Mexico to enter into same-sex marriage there following a court decision the previous year.¹⁴ In January 2011, New Mexico Attorney General Gary King issued an opinion stating that, given the absence of clear state laws, out-of-state same-sex marriages were valid in New Mexico and would likely be recognized.¹⁵ He cautioned, however, that it would be impossible to definitively predict how a court would rule.

Currently, the data do not show exactly how many New Mexico couples who might want to marry have already married in other jurisdictions. Therefore, we do not exclude these marriages from our analysis. However, we also do not include in our analysis same-sex couples who are likely to travel to New Mexico to marry during the next three years. For example, the most

⁹ Gates, Gary J. & Abigail M. Cooke, (2010). "[New Mexico Census Snapshot, 2010.](#)" (Los Angeles: The Williams Institute.)

¹⁰ This calculation is based upon collected data revealing that 9,931 same-sex couples married in Massachusetts within the first three years after same-sex marriage was legalized. To estimate the total number of same-sex couples residing in Massachusetts in 2004 we utilized American Community Survey data and determined that there were approximately 19,550 resident same-sex couples at that time. This suggests that approximately 51% of couples married over three years.

¹¹ Badgett, M.V. Lee & Jody L. Herman, (2011) [Patterns of Relationship Recognition by Same-Sex Couples in the United States.](#) (Los Angeles: The Williams Institute).

¹² "[Washington same sex couples: follow-up data report released.](#)" Washington State Department of Health press release, December 5, 2013.

¹³ Not all couples who will marry in the first three years will do so within the first year they are permitted. Using data from Massachusetts (see *supra* note 26), we can predict the timing of nuptials over three years; 64% married in the first year, 21% married in the second year, and 15% married in the third year.

¹⁴ Gay & Lesbian Advocates & Defenders, "[Cote-Whitaker et. al. v. Dept. Public Health: Final Disposition March 30, 2006.](#)"

¹⁵ Lujan, Elaine P., (2011). "[Opinion of Gary K. King, New Mexico Attorney General: NM validity for same-sex marriages performed in other jurisdictions.](#)" (Albuquerque: Office of the Attorney General of New Mexico).

recent data released from Washington State reveals that out-of-state same-sex couples accounted for 17% of same-sex marriages performed in the first year.¹⁶ A significant number of couples travelled from as far as Texas (170 couples) and California (155 couples).¹⁷ New Mexico is likely to experience a large number of couples traveling from its bordering states because none of those states currently offer marriage to same-sex couples. For example, in Iowa approximately one-third of the same-sex couples who married in the first year came from five states directly bordering Iowa.¹⁸ Thus, while we do not exclude from our analysis an estimate of New Mexico couples who may have already married in other states, that number is most likely offset, if not exceeded, by the number of out-of-state couples who will travel to New Mexico to marry, whom we also exclude.

In addition, due to the ambiguity of same-sex marriage in state statutes and orders issued in pending same-sex marriage litigation, 8 of 33 counties in New Mexico have begun issuing marriage licenses to same-sex couples.¹⁹ It is estimated that 1,700 licenses have already been granted since August 2013.²⁰ For this analysis, we include the initial 1,700 couples that have already married and use August 2013 as the beginning of the first year.

Economic Impact of Wedding Spending

If New Mexico grants same-sex couples the right to marry, we predict that the state will see a surge in spending on weddings by same-sex resident couples. This increase in spending will have positive benefits on tourism spending and will generate an increase in state and local tax revenue. Our analysis predicts that \$20.4 million will be generated by direct wedding spending and wedding-related tourism related to same-sex marriage. As a result, an extra \$1.48 million will be collected by the state in sales tax. Same-sex wedding spending will support 318 new jobs in New Mexico's tourism and hospitality sector.

Direct Wedding Spending

Following the legalization of same-sex marriage, Massachusetts experienced a rise in spending associated with wedding planning, such as higher demand for catering services and hotel rooms.²¹ More recently, New York,²² Connecticut²³ and Washington²⁴ have also reported an

¹⁶ Washington State Department of Health, *Washington same sex couples*.

¹⁷ Ibid.

¹⁸ Badgett, M.V. Lee & Jody L. Herman, (2011) [*Patterns of Relationship Recognition by Same-Sex Couples in the United States*](#). (Los Angeles: The Williams Institute).

¹⁹ Grovum, *How NM Legalized Gay Marriage*.

²⁰ Gonzales, Richard, (2013). "[How a County Clerk Ignited the Gay Marriage Debate in N.M.](#)" *NPR*. Oct. 22. As of November 2013, an estimated 1,700 same-sex couples have married in New Mexico.

²¹ Belkin, Douglas. 2004. "Wedding Bell Bonanza: Tourism, Marriage Industry Foresee Boom in Same-Sex Nuptials," *Boston Globe*, Feb. 26.

increase in wedding spending after marriage is extended to same-sex couples. We expect that New Mexico would experience the same influx in wedding spending.

According to *The Wedding Report*, average spending on weddings in New Mexico in 2012 was \$21,380.²⁵ Because of societal discrimination, same-sex couples may receive less financial support from their parents and other family members to cover wedding costs, resulting in overall reduced spending. Also, only spending that comes from couples' savings, rather than money diverted from some other expenditure, would truly be "new spending" for the state's businesses. Taking these factors into account, as in previous studies by the Williams Institute, we estimate here that same-sex couples spend one-quarter of the amount that different-sex couples spend on wedding arrangements.^{26 27} Accordingly, we assume that same-sex couples will spend an average of \$5,345 per wedding. Using this estimate, we expect resident same-sex couples to generate \$15.6 million in direct wedding spending over the introductory three year period. New Mexico may have already begun to experience the positive impacts of an influx in spending due to the marriage licenses that have already been granted. We estimate direct wedding spending from already-issued licenses totals \$4.8 million.

Out-of-Town Guests

In 2008, a report based on *The Health and Marriage Equality in Massachusetts Survey* indicated that in Massachusetts, same-sex weddings included an average of 16 out-of-town guests.²⁸ To estimate their spending, we utilize travel per diem rates set by the U.S. General Services Administration (GSA), which are updated annually.²⁹ In order to standardize out-of-town guest spending estimates across state reports, we calculate the average predetermined allowance by the GSA for hotel and daily spending allowance.³⁰ In total, 46,600 out-of-town guests will spend an estimated \$4.9 million attending same-sex weddings in the first three years after legalization, including the 900 marriages that have already happened.

²² Gammage, Jeff. (2013). "[Another Reason Backers Say Pa. Should Legalize Gay Marriage: \\$\\$\\$](#)." *Philly.com*. July 16.

²³ Buck, Rinker. (2010). "[Same-Sex Marriage Law An Economic Boon For State: Couples Coming From Other States Boosting Hospitality Industry](#)." *The Courant*. Oct. 10.

²⁴ Lerner, Sara. (2013). "[Same-Sex Marriage Anniversary An Economic Boost For Washington](#)." *KUOW.ORG*. Dec. 10.

²⁵ The Wedding Report, (2012). "[Wedding Industry Report- New Mexico](#)."

²⁶ Badgett, M.V. Lee & Gary J. Gates, (2006). "[The Effect of Marriage Equality and Domestic Partnership on Business and the Economy](#)." (Los Angeles: The Williams Institute). As well as, Goldberg, Naomi G., Steinberger, Michael D., & M.V. Lee Badgett, (2009). "[The Business Boost from Marriage Equality: Evidence from the Health and Marriage Equality in Massachusetts Survey](#)." (The Williams Institute, 2009).

²⁷ Community Marketing & Insights with the Gay Wedding Institute, (2013). "[Same-Sex Couples: Weddings and Engagements](#)." (San Francisco: Community Marketing & Insights with the Gay Wedding Institute).

²⁸ Goldberg, Steinberger, and Badgett, *The Business Boost from Marriage Equality*.

²⁹ U.S. General Services Administration, (2014). "[Per Diem Rates Look-up by State](#)."

³⁰ The fiscal year 2014 per diem rate for New Mexico is \$91 for a hotel room and \$51 for individual expenses. We assume that guests will share a room and stay only the night of the wedding.

In fiscal year 2011, New Mexico received \$5.5 billion in tourism spending, which supported 85,766 jobs.³¹ We calculated that \$64,280 in tourist spending supports one job in the hospitality and tourism industry. Taking into account our estimated amount of increased spending, we can deduce that new spending generated by same-sex weddings would create an additional 318 jobs in the tourism and hospitality sector of New Mexico's economy.

Sales Tax Revenues from Wedding Spending

State and local governments will directly benefit from an increase in wedding spending through state and local sales taxes. In 2011, tourism spending in New Mexico generated \$1.2 billion in federal, state, and local taxes, with \$210 million in sales taxes accruing directly to state and local governments.³² The combined spending of wedding arrangements and out-of-town guests is estimated to be \$20.4 million. The state of New Mexico imposes a sales tax of 5.125% on the sale of most goods and services, while localities levy additional local sales taxes.³³ The Tax Foundation reports that the state has an average combined state and local sales tax burden of 7.26%.³⁴ Using this rate, we estimate that the overall spending boost will generate \$1.48 million in sales tax revenue in the first three years same-sex couples are permitted to marry. Of this increase, approximately \$435,000 will be provided directly to local governments.

Income Tax Revenues

Extending marriage to same-sex couples will increase state income tax revenues. Same-sex couples who marry will have the right to use the "married, filing jointly" status. Two individuals who previously filed as "single" will combine their incomes and the total amount of tax they pay to the state will be affected. Marriage also will limit the ability of currently "single" taxpayers who have dependent children to use the "head of household" filing status, thus increasing the taxes that some couples owe.

A new report has shown that the positive net impact on income tax revenues, although still modest, will be larger than previously expected.³⁵ This report relies on an analysis the Williams Institute used in its own income tax revenue estimates for New Mexico. Here, we rely on this new report for our net estimate of the impact of extending marriage to same-sex couples on New

³¹ New Mexico Industry Partners, "[The Economic Impact of Tourism in New Mexico, 2011.](#)"

³² New Mexico Industry Partners, "[The Economic Impact of Tourism in New Mexico, 2011.](#)"

³³ Drenkard, Scott, (2013). [State and Local Sales Tax Rates: Midyear 2013.](#) (Washington DC: The Tax Foundation).

³⁴ Ibid.

³⁵ Alm, James, Leguizamon, J. Sebastian, & Suzanna Leguizamon, (forthcoming). "Revisiting the Income Tax Effects of Legalizing Same-Sex Marriages." *Journal of Policy Analysis and Management.*

Mexico tax revenues. This study predicts that New Mexico will see an increase of \$344,481 - \$745,883 in overall income tax revenue.³⁶

Areas of Minimal Impact on State Budget

We conclude legally recognizing the marriages of same-sex couples will have little to no impact on the following areas of the state budget.

State Employee Benefit Costs

Governor Bill Richardson signed an Executive Order in 2003 mandating equal employment benefits to state employees in same-sex relationships. The state of New Mexico has already incurred and increased cost and no new fiscal impact will be felt.³⁷

Estate and Inheritance Tax

Changes at the federal level have eliminated the estate tax from the current New Mexico tax code, beginning in 2005.³⁸ Additionally, New Mexico does not collect inheritance tax from its residents. Thus, there is no impact on estate or inheritance taxes by extending the rights of marriage to same-sex couples.³⁹

Public Assistance and the Social Safety Net

The state of New Mexico funds several public benefits programs that provide assistance to low-income individuals and families. Temporary Assistance to Needy Families (TANF), known in state as NMWorks, provides means-tested cash transfers and job training for eligible residents. Low-income state residents are also provided with Medicaid and NewMexikid and NewMexiteen, New Mexico's Children's Health Insurance Program (CHIP). All of these programs are funded by the state in conjunction with the federal government.

Eligibility for these programs is means-tested, meaning that eligibility is determined by an individual's or family's income and assets. When a married couple applies for benefits, the non-applicant spouse's income is included in the overall determination. Currently, regulations for these public assistance programs do not require the state government to consider an unmarried, same-sex partner's income and assets. Same-sex married couples are less likely to be eligible for

³⁶ Ibid.

³⁷ Badgett, Sears, et. al. (2006), *The Impact on New Mexico's State Budget*.

³⁸ New Mexico Taxation and Revenue Department, "[Other Individual Taxes: Estate Taxes.](#)" Last updated and accessed December 2013.

³⁹ Ibid.

these programs because they would no longer be treated as “single” when eligibility is determined. When eligibility rates drop there are fewer participants in public assistance programs and state expenditures decrease. However, in considering these programs, we conclude that New Mexico will experience minimal savings from the legal recognition of same-sex couples under the programs’ income and assets eligibility requirements.

NMWorks

Within federal guidelines, the state has jurisdiction to determine eligibility standards for NMWorks. To qualify for NMWorks, an assistance unit’s gross income must fall below 85% of the poverty line and assets must not exceed \$3,500.⁴⁰ Currently, non-relative caretakers cannot be evaluated as part of the assistance unit in New Mexico.⁴¹ As a result of legalized same-sex marriage, the income and the assets of both spouses would be combined, making it more difficult to meet eligibility requirements.

To estimate the impact of same-sex marriage on public assistance programs, we use information from the American Community Survey and the U.S. Census. In New Mexico an average of 14,956 families receive TANF funds.⁴² The total combined state and federal contributions to TANF in New Mexico are \$191 million; New Mexico directly contributes \$90.3 million in state Maintenance of Effort funding, as required by federal regulations.⁴³ A majority of this budget goes towards funding a State Earned Income Tax Credit, which is accounted for in the analysis of the effect on state income tax earlier in the report. New Mexico only contributes \$284,641, an average of \$19 a family, to basic assistance funding, which provides families with cash-transfers.⁴⁴ To estimate the impact on the state revenue, we will use the known state contribution in conjunction with same-sex participation rates before and after marriage.⁴⁵

According to our analysis of the American Community Survey, 1.7% of individuals in same-sex couples received “public assistance,” as a form of income, while only .7% of different-sex

⁴⁰ Kassabian, David, Huber, Erika, Cohen, Elissa and Linda Giannarelli, (2013). “Table I.C.1: Asset Limits for Applicants,” in [Welfare Rules Databook: State TANF policies as of July 2012](#). (Washington DC: The Urban Institute and Office of Planning, Research, and Evaluation, U.S. Department of Health and Human Services).

⁴¹ Kassabian, David, Huber, Erika, Cohen, Elissa and Linda Giannarelli, (2013). “Table I.B.11 Inclusion of Nonparent Caretakers in the Assistance Unit, July 2012,” in [Welfare Rules Databook: State TANF policies as of July 2012](#). (Washington DC: The Urban Institute and Office of Planning, Research, and Evaluation, U.S. Department of Health and Human Services).

⁴² Falk, Gene, (2013). “[The Temporary Assistance for Needy Families \(TANF\) Block Grant: Responses to Frequently Asked Questions.](#)” (Washington DC: Congressional Research Service).

⁴³ Office of Family Assistance, (2011). “[New Mexico: Federal TANF and State MOE Expenditures Summary by ACF-196 Spending Category, FY 2011.](#)” (Washington DC: U.S. Department of Health and Human Services Office of the Administration of Children and Families).

⁴⁴ Ibid.

⁴⁵ Our estimate of 50% of same-sex couples marrying reflects the possibility that loss of benefits would deter some couples from getting married. Additionally, some same-sex couples will continue to receive benefits once married; this could occur in single income earner households or in instances where the combined income of both earners is still below the eligibility threshold. Further, some spouses may become newly eligible for benefits as a result of marriage.

spouses do.⁴⁶ We calculate that currently 99 out of the 5825 same-sex couples in New Mexico are likely to be receiving public benefits. We make an adjustment that assumes same-sex couples' rate of TANF utilization will fall to similar rates as different-sex married couple once same-sex marriage is legalized. If same-sex marriage were legalized across the state, we estimate that the rate of participation would fall 30%, from 99 couples receiving TANF to 70. Overall, the impact of reduced public assistance participation is negligible and would add \$551 back to the state budget.

Medicaid and CHIP

In previous studies, we examined the change in Medicaid and CHIP eligibility for residents of New Mexico entering into same-sex marriages and their families.⁴⁷ Since the passage of the Affordable Care Act, New Mexico has signed on as a “supported” State-based Marketplace and will be expanding Medicaid and CHIP coverage.⁴⁸ This means that beginning in 2014, Medicaid and CHIP eligibility for New Mexico residents will be determined by Federally-facilitated Marketplaces (FFMs). Medicaid expansion extended coverage to all individuals at 133% of the Federal Poverty Line and is fully funded by the federal government in the initial stages.⁴⁹ Despite same-sex marriage having an impact on eligibility for same-sex spouses and their families, that impact will be mitigated by this massive overhaul to the Medicaid system.

Social Security

The State contribution to Social Security spending is minimal and only applicable to adult residential care facilities. Extending the rights of marriage to same-sex couples will not have an impact on State Social Security spending.⁵⁰

Additional Family Law Cases

In our previous analysis of New Mexico, we concluded that any rise in cases in the state judicial system would be minimal and undetectable from yearly fluctuations in family law cases overall, which include dissolution filings and custody cases.⁵¹ Our most recent analysis documented that same-sex marriages have a 1.1% dissolution rate, indicating that previous estimations were accurate.⁵² New same-sex divorce filings in New Mexico would only account for a .0026% rise

⁴⁶ Badgett, M.V. Lee, Durso, Laura & Alyssa Schneebaum, (2013). [“New Patterns of Poverty in the Lesbian, Gay, and Bisexual Community.”](#) (Los Angeles: The Williams Institute).

⁴⁷ Badgett, Sears, et. al. (2006), *The Impact on New Mexico's Budget*.

⁴⁸ U.S. Department of Health and Human Services, (2013). [“Patient Protection and Affordable Care Act; Standards Related to Essential Health Benefits, Actuarial Value, and Accreditation \(Final Rule\).”](#) Published in the Federal Registrar, February 25.

⁴⁹ Medicaid.gov, (2013). [“Medicaid Moving Forward in 2014.”](#) (Baltimore, MD: Centers for Medicare & Medicaid Services).

⁵⁰ Office of Social Security Website, (2011). [“New Mexico State Supplementation.”](#) (Washington DC: Social Security Administration).

⁵¹ Ibid.

⁵² Badgett & Herman, *Patterns of Relationship Recognition*.

in dissolutions filings.⁵³ Our previous conclusion, that the impact on the judicial system is minimal, remains accurate.

Administrative Costs

In our previous analysis, we determined that any increase in administrative costs would be offset by licensing fees.⁵⁴ The cost of applying for a marriage license has not changed and this estimate remains accurate.

Conclusion

The following table summarizes our findings above on the estimated effect of legalizing same-sex marriage in New Mexico. Overall, many budget categories we examined showed little to no impact on the State budget. New Mexico can expect to see a positive net effect of \$2.5 - \$3.7 million over the course of the first three years from income and sales tax.

Impact on New Mexico Budget – First 3 Years	Net Effect (<i>in millions</i>)
Sales Tax Revenues	\$1.5
Income Tax Revenues	\$1.0 -\$2.2
Net Impact	\$2.5 - \$3.7

⁵³ LaFountain, R., Schauffler, R., Strickland, S. & K. Holt, (2012). [“Examining the Work of State Courts: An Analysis of 2010 State Course Caseloads.”](#) (Arlington, VA: National Center for State Courts).

⁵⁴ Badgett, Sears, et. al. (2006). *The Impact on New Mexico’s State Budget*.

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