

## STATE DOMESTIC PARTNER AND SAME-SEX MARRIAGE LAWS AS OF MAY 10, 2012

State	Relationship	Effective date (end date)	Same-sex	Opposite-sex	Insurance mandate	Leave law applies <sup>1</sup>	State tax exclusion for health coverage	Scope of rights	Recognition of out-of-state relationships
CA	Domestic partnership	Jan. 1, 2005	Yes	≥ 62	Yes	Yes Gov't Code § 12945.2	Yes	Same as opposite-sex spouses	Substantially similar, including marriage
	Marriage	June 17, 2008 (Nov. 4, 2008)	Yes	Yes	Yes	Yes	Yes	Same as opposite-sex spouses	Recognized as domestic partners
CO	Designated beneficiary	July 1, 2009	Yes	Yes	No	N/A <sup>2</sup>	No	Limited spousal rights	Unspecified
CT	Marriage	Nov. 10, 2008	Yes	Yes	Yes	Yes Gen. Stat. § 557-31-51kk et seq.	Yes	Same as opposite-sex spouses	Same-sex marriage
DE	Civil union	Jan. 1, 2012	Yes	No	Yes	N/A	Yes	Same as opposite-sex spouses	Substantially similar, including marriage
DC	Marriage	March 3, 2010	Yes	Yes	Yes	Yes Code Ann. § 32-502	Yes	Same as opposite-sex spouses	Same-sex marriage
	Domestic partnership	June 11, 1992	Yes	Yes	No	Yes	Limited	Limited spousal rights	Unspecified

<sup>1</sup> The table includes state laws requiring private employers to provide protected leave to care for a seriously ill spouse or for military deployment.

<sup>2</sup> N/A – no relevant law for this particular state

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HI	Civil Union	Jan. 1, 2012	Yes	Yes	Yes	Yes Rev. Stat. § 398-1 et seq.	Yes	Same as opposite-sex spouses	Substantially similar, except marriage
	Reciprocal beneficiary	July 8, 1997	Yes	Yes	No	Yes	No	Limited spousal rights	Unspecified
IL	Civil union	June 1, 2011	Yes	Yes	Yes	Yes 820 Comp. Stat. Ann. 180/5 et seq. 820 Comp. Stat. Ann. 151/5 et seq.	Unclear <sup>3</sup>	Same as opposite-sex spouses	Substantially similar, including marriage
IA	Marriage	April 24, 2009	Yes	Yes	Yes	N/A	Yes	Same as opposite-sex spouses	Same-sex marriage
ME	Domestic partnership	July 30, 2004	Yes	Yes	No	Yes Rev. Stat. Ann. tit. 26, § 26-843 et seq.	No	Limited spousal rights	Unspecified
MD	Marriage	Jan. 1, 2013	Yes	Yes	Yes	Yes Code Ann., Lab. § 3-802	Yes	Same as opposite-sex spouses	Same-sex marriage
MA	Marriage	May 17, 2004	Yes	Yes	Yes	N/A	Yes	Same as opposite-sex spouses	Same-sex marriage
NV	Domestic partnership	Oct. 1, 2009	Yes	Yes	No	N/A	N/A	Same as opposite-sex spouses, except for group health insurance benefits	Substantially similar, except marriage
NH	Marriage	Jan. 1, 2010	Yes	Yes	Yes	N/A	N/A	Same as opposite-sex spouses	Same-sex marriage

<sup>3</sup> Illinois regulators have said [informally](#) that employers should continue to impute income for the value of health care coverage but issued more [formal guidance](#) for employees to exclude these amounts from taxable wages for state tax purposes.

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NJ	Civil union	Feb. 19, 2007	Yes	No	Yes	Yes Stat. Ann. § 34:11B-1	Yes	Same as opposite-sex spouses	Substantially similar, including marriage
	Domestic partnership	July 10, 2004	≥ 62	≥ 62	No	No	Yes	Limited spousal rights	Substantially similar
NY	Marriage	July 24, 2011	Yes	Yes	Yes	Yes (military) Lab. Law § 202-i	Yes	Same as opposite-sex spouses	Same-sex marriage
OR	Domestic partnership	Feb. 4, 2008	Yes	No	Yes	Yes (military) Rev. Stat. § 51-659A.093	Yes	Same as opposite-sex spouses	Unspecified
RI	Civil union	July 2, 2011	Yes	No	Yes	Yes Gen. Laws § 28-48-1	Yes	Same as opposite-sex spouses	Substantially similar, except marriage
VT	Marriage	Sept. 1, 2009	Yes	Yes	Yes	Yes Stat. Ann. tit. 21, § 472	Yes	Same as opposite-sex spouses	Same-sex marriages
WA	Marriage	June 7, 2012	Yes	Yes	Yes	Yes Rev. Code § 49.78	N/A	Same as opposite-sex spouses	Same-sex marriage and substantially similar
	Domestic partnership	July 26, 2009 (June 30, 2014)	Yes	≥ 62	Yes	Yes	N/A	Same as opposite-sex spouses	Substantially similar, including marriage
		July 1, 2014	≥ 62	≥ 62	Yes	Yes	N/A	Same as opposite-sex spouses	
WI	Domestic partnership	Aug. 3, 2009	Yes	No	No	Yes Stat. § 103.10	No	Limited spousal rights	None