



## The Economic Impact of Extending Marriage to Same-Sex Couples in Maine

### EXECUTIVE SUMMARY

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Extending marriage to same-sex couples will boost Maine's economy by \$60 million over three years, which would generate increases in state and local government tax and fee revenues by almost \$3.6 million.

This analysis estimates the impact on business revenue and state and local government revenues if Maine were to extend marriage to same-sex couple. We take into account the new legal landscape of same-sex marriage, which includes Massachusetts and Connecticut as two same-sex marriage destinations, along with the brief period in which California opened marriage to same-sex couples (June to November of 2008). Using the best data available, we estimate that allowing same-sex couples to marry will result in approximately \$3.6 million in revenue over the next three years.

We base our conclusion on the following estimates:

- Judging from 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 4,644 same-sex couples living in Maine, or 2,316 couples, will marry in the next three years.
- In addition, approximately 15,657 same-sex couples from other states will come to Maine to marry. These couples will primarily come from New York, where they are likely to have their marriages recognized, and from states in the immediate Northeast region.

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 Maine's economy by just under \$60 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 approximately 1,000 new jobs in Maine.

Direct spending from same-sex couples on weddings and tourism will generate over \$3.6 million in new revenues for state and local governments.

- Spending on weddings by couples living in Maine, and tourism and weddings by couples from outside of Maine, will generate over \$3.1 million in state and local sales tax revenues and lodging and prepared food 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 Maine's fuel tax, service provider tax, or taxes on indirect spending or earnings.
- In addition, the weddings from in-state and out-of-state couples will generate approximately \$539,193 in marriage license fees for Maine's counties.

Our analysis relies on the same methods that we used in previous studies of the economic and fiscal impact of marriage for same-sex couples on Washington, New Mexico, New Hampshire, California, Connecticut, Colorado, New Jersey, Massachusetts, Vermont, Maryland, and Iowa.

# INTRODUCTION

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In this study, we engage in a series of analyses to examine the effect of same-sex marriage on Maine's state budget over the next three years. We take into account that on July 31<sup>st</sup>, 2008 Massachusetts opened same-sex marriage to out-of-state couples,<sup>1</sup> Connecticut legalized same-sex on marriage on October 10<sup>th</sup>, 2008,<sup>2</sup> and California allowed same-sex couples to marry for a brief period (June to November 2008).<sup>3</sup>

Our analyses are grounded in the methodology that we used in previous studies of the fiscal impact of marriage for same-sex couples on Vermont<sup>4</sup>, as well as New Jersey,<sup>5</sup> Washington,<sup>6</sup> New Mexico,<sup>7</sup> New Hampshire,<sup>8</sup> California,<sup>9</sup> Connecticut,<sup>10</sup> Colorado,<sup>11</sup> Massachusetts,<sup>12</sup> Maryland,<sup>13</sup> and Iowa.<sup>14</sup> 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.

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 Maine is a gain of approximately \$60 million to Maine's businesses and workers, and \$3.6 million in state and local government revenues over the next three years.

# **1. NUMBER OF SAME-SEX COUPLES WHO WILL MARRY**

## ***Maine 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 Maine during the next three years. Not all couples choose to enter a legally binding relationship, even when afforded

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the option. 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 Maine.

Massachusetts is the only state in which same-sex marriage has been legally permitted for over three years. Approximately 9,695 same-sex couples married in Massachusetts during the first three years they were allowed to do so,<sup>15</sup> constituting at least 44% of Massachusetts's same-sex couples as counted in the U.S. Census Bureau's American Community Survey.<sup>16</sup>

We are also able to gain insight from states that have offered civil unions and domestic partnerships to same-sex couples for over three years—statuses that, though different from marriage, offer some, if not most, of the state-level rights, benefits, and obligations of marriage. In California, there were 48,157 domestic partnerships as of April 2008;<sup>17</sup> thus, approximately 47% of California's 102,639 same-sex couples have entered into a domestic partnership.<sup>18</sup> In addition, Vermont was the first state to offer "marriage-like" civil unions; 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.<sup>19</sup>

Based on the experiences of these states along with evidence that same-sex couples prefer marriage over civil unions or any other form non-marital recognition,<sup>20</sup> we predict that 50% (minus those few we assume to have married in California), or about 2,316, of Maine's 4,644 same-sex couples will marry in the next three years.<sup>21</sup> These couples would include many already registered under a domestic partnership and others seeking legal recognition for the first time.

## ***Out-of-State Couples***

When marriage becomes available for same-sex couples throughout Maine, we predict that a number of couples from other states will also choose to marry in Maine. When same-sex marriage was available in San Francisco, California for one month in 2004, couples came from 46 states and eight countries to marry.<sup>22</sup>

Of course, Maine will have competition from at least two other states for out-of-state couples seeking marriage. In this analysis, we take into account the fact that California allowed both resident and out-of-state couples to marry from June to November of 2008,<sup>23</sup> and that Connecticut and Massachusetts currently allow same-sex couples to marry regardless of residency. We estimate that in the first three years that same-sex couples are allowed to marry in Maine, 15,657 couples from other states will travel to the state to marry. We base our estimate on the following model.

First, we establish three categories: (1) New York, (2) Northeastern states, and (3) the remaining states.

(1) We predict that same-sex couples living in New York<sup>24</sup> will have the most incentive to travel to Maine to marry based on the following assumptions: i) 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. According to data averaged from the 2004, 2005, and 2006 American Community Survey, 48,761 same-sex couples live in New York. As in Maine, we assume that 50% of these couples will want to marry in the short-term.

First, we adjust this estimate for those New York couples likely to have married in California between June 2008 and November 2008.<sup>25</sup> After subtracting the 632 New York couples that wed in California, 48,129 remain. We then take into account that some of these New York couples have already married in Canada.<sup>26</sup> We therefore assume that 46% of the remaining couples, or 22,139 couples, would cross state lines to marry.<sup>27</sup>

Finally, we recognize that many of these 22,139 couples will opt to marry in neighboring Connecticut or Massachusetts due to proximity, familial ties, or personal preference. To account for this competition, we use national tourism data to quantify the tourist attraction of Maine in relation to Connecticut and Massachusetts.<sup>28</sup> After we adjust for the presence of Connecticut and Massachusetts as two other marriage destinations, we estimate that 5,247 same-sex couples from New York will travel to Maine to marry.

(2) For the rest of the country's same-sex couples, we assume that marriages in Maine will not be recognized by their home state, either at all, or in the case of New Hampshire, not as a marriage.<sup>29</sup> This situation will deter more couples from traveling to Maine to marry. However, as the one month in 2004 that marriage was offered in San Francisco demonstrated, many couples will travel to marry for symbolic and emotional reasons.

Maine is likely to be the destination of choice for at least some of those couples. We assume that travel costs, and the attraction of Maine, will be less of a deterrent for individuals from the Northeast: New Hampshire, New Jersey, Pennsylvania, and Vermont. According to averaged data from the 2004, 2005, and 2006

U.S. Census Bureau's American Community Survey, 58,521 same-sex couples live in these states. After subtracting those couples married in California, we estimate that 25% of the remaining couples, or 14,592 couples, will be willing to travel to some other state to marry. After adjusting for the tourist draw of Connecticut and Massachusetts, we estimate that 3,459 couples from the Northeast states will prefer to marry in Maine.

(3) For the rest of the country, we conservatively estimate that 5% of the couples (minus those married in California), or 29,329 couples, will be willing to travel to marry. We then subtract the couples likely to go to an alternative marriage destination state to estimate that 6,951 couples from the rest of the country will travel to Maine to marry.

We exclude couples from Massachusetts<sup>30</sup> and Connecticut altogether, given that those states have already extended marriage rights to same-sex couples. We also exclude Rhode Island based on its proximity to Massachusetts and the fact that courts in Massachusetts determined, before the repeal of the "1913 laws" that that same-sex couples from Rhode Island could marry there.<sup>31</sup>

*15,657 same-sex couples from other states will travel to Maine to marry in the next three years*

We include states with domestic partnerships 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, marriage will also be recognized as a civil union without the need to re-register for that status.<sup>32</sup>

In Table 1, we present the estimated numbers of out-of-state same-sex couples who would travel to Maine 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 wish to get married.

**Table 1: Out-of-State Same-Sex Couples Who Will Marry in Maine (First Three Years)**

	Total Same-Sex Couples	Married in CA	Adjusted for CA	Couples Who Will Marry	Tourism Adjustment	Estimated to Marry in ME
NY	48,761	632	48,129	22,139	0.237012987	5,247
Northeast	58,521	152	58,369	14,592	0.237012987	3,459
All Others	603,627	17,056	586,571	29,329	0.237012987	6,951
TOTAL OUT-OF-STATE						15,657
MAINE	4,644	12	4,632	2,316		2,316
TOTAL ALL COUPLES						17,973

## 2. WEDDING AND TOURISM SPENDING

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The extension of marriage rights to same-sex couples will generate economic gains for Maine 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.<sup>33</sup> Another recent estimate concludes that gay marriage will generate a billion dollars per year in spending in the United States.<sup>34</sup>

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.<sup>35</sup> 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 Portland<sup>36</sup> and San Francisco<sup>37</sup> 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, California's wedding-related businesses, in just the few months in which the state wed same-sex couples, experienced a significant boost.<sup>38</sup>

Estimates of Massachusetts' potential gain from out-of-state couples coming to the state to marry have exceeded \$100 million.<sup>39</sup> However, until 2008, the Supreme Court of Massachusetts had interpreted a set of 1913 Massachusetts laws to prohibit out-of-state gay and lesbian couples from marrying in Massachusetts unless they lived in a state, which has a public policy that would support the recognition of their marriages.<sup>40</sup> With the recent repeal of the "1913 Laws," the recent decision of the Connecticut

Supreme Court, Connecticut and Massachusetts are poised to take full advantage of the same-sex tourism and wedding windfall. If Maine extended marriage to same-sex couples it could share in that 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—Maine'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 Maine could

*From 2009-2011, spending on tourism and weddings by same-sex couples would boost Maine's economy by \$60 million and create almost 1,000 new jobs*

result in \$60 million in additional spending on weddings and tourism in the State over the next three years, creating approximately 1,000 new jobs<sup>41</sup> and resulting in additional state and local revenues of \$2.9 million. To put these figures in context, \$6.7 billion tourist dollars were spent in Maine in 2006, supporting 140,000 jobs and generating \$429 million in local and state tax revenues.<sup>42</sup>

### ***Out-of-State Couples***

In order to estimate tourism expenditures derived from the 15,657 out-of-state couples that we estimate will likely marry in Maine over the next three years, we draw on Maine tourism data that indicate the average per person per diem spending for Maine tourists to be \$160, and we assume the length of stay for same-sex marrying couples will be 3 days.<sup>43</sup> Although the average tourist trip in Maine last 5.2 days, we conservatively assume that non-resident same-sex couples would spend just 3 days in Maine since the majority of couples will be travelling from the Northeast region. Our calculation then estimates that these couples will spend an

average of \$962 on travel-related expenses during their stay in Maine.

In addition to tourism expenses, spending will be generated by the wedding preparations themselves, including items such as ceremonies, meals, parties, transportation, flowers, photographs, and other expenses. According to *The Wedding Report*, a wedding industry research group, the 2008 cost of a wedding in the United States was \$21,814, a figure 24% lower than original estimates because of couples' decreasing spending during the recession.<sup>44</sup> (In this report we draw on data on wedding costs in Maine that are also adjusted for this recession-induced drop in spending.) 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 average 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 or in the estimates in this report. Therefore, we conservatively assume that the additional wedding spending by out-of-state couples will be one-tenth of the typical wedding expense, or \$2,181.

This conservative estimate also reflects our assumption that many couples may have already had a civil union or other 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 out-of-state couples may split their expenditures between Maine and their home state.

Thus, we estimate wedding and tourism spending at \$3,143 per couple for all out-of-state couples marrying in Maine. Multiplying our estimate of out-of-state couples by this figure, we estimate that extending marriage to non-resident same-sex couples will boost the state

economy by approximately \$49.2 million over the next three years. Same-sex couples from New York alone account for \$16.5 million of this spending.

Next, we estimate state and local tax revenues from spending by out-of-state same-sex couples. We use Maine's sales tax rate of 5% and the state's lodging and prepared food tax of 7%. We estimate that spending by out-of-state couples will generate more than \$2.6 million in tax revenues.<sup>45</sup>

These taxes only capture the most direct tax impact of increased tourism; they do not include Maine's other taxes, the state's fuel tax, service provider tax, and any property tax revenues, 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.

### ***Maine Couples***

We estimate that 2,316, or roughly half, of Maine's same-sex couples would choose to marry if permitted (See Section 1 above). The weddings of these in-state couples would typically 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 in Maine may have already held ceremonies for their domestic partnership and 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 amount that different-sex couples in Maine spend on their weddings (\$18,562),<sup>46</sup> or just over \$4,641. This figure has been adjusted for decreased spending by the Wedding Report. The total for 2,316 couples would come to over \$10.7 million in new wedding spending over three years.

We do not estimate any additional tourism spending from Maine couples. But couples

might invite friends and family members who live in other states to attend weddings in Maine, adding to tourism expenditures.

Using the Maine sales tax rate, this direct wedding spending by resident couples will generate an additional \$537,370 in sales tax revenues over the three years.

Table 2 adds the spending by in-state and out-of-state same-sex couples to estimate a total of just under \$60 million in wedding and tourism spending over the first three years, generating approximately \$3.1 million in additional tax revenues for state and local governments.

**Table 2: Expenditures on Maine Weddings and Tourism by Same-Sex Couples (First Three Years)**

	Couples Marrying in Maine	Wedding and Tourism Spending per Couple	Total Spending per Group (millions)	State and Local Tax Revenues
New York	5,247	\$3,143	\$ 16.5	\$857,954
Northeast	3,459	\$3,143	\$ 10.9	\$565,485
Other States	6,951	\$3,143	\$ 21.8	\$1,136,553
Maine	2,316	\$4,641	\$ 10.7	\$537,370
TOTAL			\$ 59.9	\$3,097,362

### 3. MARRIAGE LICENSE FEES

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The weddings of both in-state and out-of-state same-sex couples will also generate revenues for counties through marriage license fees. The fee for a marriage license in Maine is \$30.00.<sup>47</sup> Table 3 multiplies this fee by our estimates of the number of resident and non-resident same-sex couples who will marry in Maine during the first three years. The result is that same-sex marriages will generate \$539,193 from these fees.

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.<sup>48</sup>

In addition, we do not include in our estimate additional fees that will be generated by couples who request plain or certified copies of their marriage license.<sup>49</sup>

**Table 3: Maine Revenues for Marriage License Fees from Same-Sex Couples in First Three Years**

	Couples Marrying in Maine	Marriage License Fee	Total Fees Generated
Out-of-State	15,657	\$30.00	\$69,480
Maine	2,316	\$30.00	\$469,713
Total			\$539,193

## 4. SUMMARY AND CONCLUSIONS

Table 4 shows our estimate of the total revenues for Maine 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 New Jersey 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.<sup>50</sup> 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 Maine extends marriage to same-sex couples.

**Table 4: Summary of Fiscal Effects (First Three Years)**

Revenue Source	Year 1	Year 2	Year 3	Total
Tax Revenue from Out-of-State Couples	\$853,331	\$853,331	\$853,331	\$2,559,992
Tax Revenue From Maine Couples	\$342,344	\$115,215	\$79,811	\$537,370
License Fees from Out-of-State Couples	\$156,571	\$156,571	\$156,571	\$469,713
License Fees from Maine Couples	\$44,264	\$14,897	\$10,319	\$69,480
Total tax and fee revenue	\$1,396,510	\$1,140,013	\$1,100,032	<b>\$3,636,555</b>
Total Wedding Spending From Maine Couples	\$6,846,880	\$2,304,292	\$1,596,226	\$10,747,398
Total Wedding and Tourist Spending From Out-of-State Couples	\$16,404,070	\$16,404,070	\$16,404,070	\$49,212,209
Total Economic Impact	23,250,950	18,708,362	18,000,296	<b>59,959,607</b>

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 Maine:

- Approximately 2,316 couples residing in Maine will marry.
- In addition, approximately 15,657 same-sex couples from other states will come to Maine to marry.
- Maine’s wedding and tourism-related business sectors will see an increase of almost \$60 million in direct spending over the next three years.
- This direct spending will support over 1,000 new jobs in travel-related business in Maine.

- The direct spending from same-sex couples on weddings and tourism will generate \$3.1 million in state and local tax revenues.
- In addition, the weddings of in-state and out-of-state couples will generate \$539,193 in marriage license fees.

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partnerships are available to different-sex couples under specific circumstances, we conservatively assume that 95% of domestic partners in California are same-sex couples.

<sup>18</sup>Gates, *supra* note 16 at Page 17, Appendix I. (average of 2004-06 American Community Survey data for same-sex couples in California, 102,639).

<sup>19</sup> See Cindy Chooley, Vermont Department of Health. Apr. 2007. *Monthly Report on Civil Unions* (reporting that 1,367 same-sex couples have entered a civil union in the state). Gates, *supra* note 20 Page 17, Appendix I. (average of 2004-06 American Community Survey data for same-sex couples in Vermont, 2,435).

<sup>20</sup> Gates, Gary J., M.V. Lee Badgett, and Deborah Ho. 2008. *Marriage, Registration, and Dissolution by Same-Sex Couples in the U.S.* The Williams Institute.

<http://www.law.ucla.edu/williamsinstitute/publications/Couples%20Marr%20Regis%20Diss.pdf> (accessed January 2009).

<sup>21</sup> Average of the 2004, 2005, and 2006 American Community Survey data on Maine's Same-sex couples.

<sup>22</sup> 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).

<sup>23</sup> *In re Marriage Cases*, California Supreme Court (S147999), May 15, 2008, <http://www.courtinfo.ca.gov/opinions/documents/S147999.PDF> (accessed January 2009). A ballot initiative to amend the California Constitution to define marriage as only between a man and a woman succeeded by a slim majority vote on November 4<sup>th</sup> 2008, <http://vote.sos.ca.gov>Returns/props/map190000000008.htm> (accessed January 2009).

<sup>24</sup> 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](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).

<sup>25</sup> We use data from the San Francisco County Clerk's office to determine the percentage of out-of-state same-sex marriages that occurred before California outlawed same-sex marriage (19.3%), and apply that percentage to the entire state. Of the 18,000 married couples, we estimate the number of resident and out-of-state same-sex couples married in California to be 14,384 and 3,746, respectively. We then use our original estimates of each states marriage bound same-sex couples to find each state's share of those non-resident couples that wed in California. For example, we originally estimated that 12,190 couples from New York would marry in California. To find New York's percentage share of all out-of-state couples we divide 12,190 by the total number of out-of-state couples estimated to marry in California (67,043) which makes New York's percentage 18.2%. We then multiply the number of out-of-state couples that did actually marry in California (3,476) by New York's share (18.2%) to yield 632 New York same-sex couple married in California.

<sup>26</sup> We base the percentage of New York same-sex couples who have married in Canada on data from British Columbia that shows that 4% of the same-sex couples from Washington State have traveled to British Columbia to marry. No similar data is available from Ontario and Quebec. See British Columbia Ministry of Health, Vital Statistics Agency, Annual Marriage-related statistics reports 2004, 2005, and 2006 at <http://www.vs.gov.bc.ca> (last accessed on June 19, 2008).

<sup>27</sup> To be certain a number of New York same-sex couples may have already wed in Massachusetts. We assume that those couples that wed in Massachusetts would not have wed in Maine and are therefore controlled for when we apply the tourist adjustment to the estimate of New York couples that will marry in Maine (see footnote 28).

<sup>28</sup> To calculate the tourist draw of Maine in relation to Connecticut and Massachusetts we begin with a four year average (2003-2006) of each state's share of total domestic "person-stays." Person-stays are "the total number of people on a stay, regardless of the length of their stay. This measure generally equates to the number of visitors." We then divide Maine's average share of person-stays over the sum of Connecticut's, Massachusetts' and Maine's

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averages to yield Maine's tourism draw in relation to all states allowing same-sex marriage. D.K. Shifflet & Associates, California Domestic Travel Report 2006. September 2007, Table 86 "Top Origin States", page 108-109. <http://www.visitcalifornia.com/media/uploads/files/CAYE2006DomesticTravelReport-Final.pdf> (accessed January 2009).

<sup>29</sup>New Hampshire's civil union statute would treat a Maine marriage has a valid civil union. See, N.H. Rev. Stat. Ann. § 457-A:8 (2008). Arguably, like New York, more couples from New Hampshire might come to Maine to marry than from other states.

<sup>30</sup> See Goodridge v. Dept. of Public Health, 798 N.E.2d 941 (Mass. 2003).

<sup>31</sup> 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).

<sup>32</sup> See supra note 28.

<sup>33</sup> 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](http://www.forbes.com/commerce/2004/04/05/cx_al_0405gaymarriage.html) (accessed January 2009).

<sup>34</sup> Shawn Hubler, *Hotels Are Hoping to Capitalize on a Gay Marriage Boom*, L.A. TIMES, Mar. 28, 2004, at C1.

<sup>35</sup> 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, 18<sup>th</sup> Legislative Session (Hawaii 1995) (testimony of Sumner Lacroix & James Mark).

<sup>36</sup> 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.

<sup>37</sup> 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.

<sup>38</sup> Semuels, Alana. 2008. "Gay marriage a gift to California's economy." *Los Angeles Times*, June 2.

<http://articles.latimes.com/2008/jun/02/business/fi-wedding2> (accessed January 2009). Said, Carolyn. 2008. "State sees economic windfall in gay weddings." *San Francisco Chronicle*, June 5. <http://www.sfgate.com/cgi-bin/article.cgi?f=/c/a/2008/06/05/BU35112SD5.DTL> (accessed January 2009).

<sup>39</sup> 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)

<sup>40</sup> 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).

<sup>41</sup> In 2006, 140,000 jobs were created from domestic tourism and the state earned \$429 million in state and local taxes. Dividing these figures we can establish a relationship between tax revenue and job growth, approximately \$3,064 tax revenue dollars create 1 new job. We divide \$3,064 into the total tax revenue Maine will earn from same-sex marriage to establish the number of new jobs that would result from tourist spending related to same-sex marriage within the next three years. Maine Department of Economic and Community Development. *2006 Maine Visitor Research* <http://www.econdevmaine.com/resources/default.asp> (accessed February 2009)

<sup>42</sup> Ibid

<sup>43</sup> Ibid at 28, 138.

<sup>43</sup> The Wedding Report. The average cost of a wedding in 2008 falls by 24%.

<http://www.theweddingreport.com/wmdb/index.cfm?action=reports.viewreport&id=C8F138A8-3048-6387-A2D1FBDE941C64C2> (accessed February 2009).

<sup>45</sup>We apply lodging and prepared food tax to the percentage of each couples tourism spending that is likely to be spent on accommodations and restaurant food, 33%. See supra note 40.

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<sup>46</sup> The Wedding Report. Industry Report-Maine-State -Total Spending Report. 2009 expected wedding spending for the Maine residents. <http://www.theweddingreport.com/wmdb/index.cfm?action=db.viewdetail&func=2.1> (accessed February 2009).

<sup>47</sup> Berwick, Maine: [http://www.berwickmaine.org/index.asp?Type=B\\_BASIC&SEC=%7B87AFF91A-E6E0-4200-8F7C-7E50C9F03940%7D](http://www.berwickmaine.org/index.asp?Type=B_BASIC&SEC=%7B87AFF91A-E6E0-4200-8F7C-7E50C9F03940%7D), Westbath, Maine: [http://westbath.govoffice.com/index.asp?Type=B\\_BASIC&SEC=%7B82FD038E-C12D-4B5D-AAA1-EF411F42F327%7D](http://westbath.govoffice.com/index.asp?Type=B_BASIC&SEC=%7B82FD038E-C12D-4B5D-AAA1-EF411F42F327%7D), Castine, Maine: <http://www.castine.me.us/pages/govtPages/registrat.html> (accessed February 2009).

<sup>48</sup> Connecticut General Assembly, Office of Legislative Research. 2002. Office of Fiscal Analysis Report on HB 5001. [http://www1.law.ucla.edu/~williamsproj/connstudy\\_files/connstudy.htm](http://www1.law.ucla.edu/~williamsproj/connstudy_files/connstudy.htm) (accessed March 2008). Office of Legislative Council. 2002. Report of the Vermont Domestic partnership Review Commission.

<http://www.leg.state.vt.us/baker/Final%20CURC%20Report%20for%202002.htm> (accessed March 2008). 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. <http://www.osc.state.ny.us/press/releases/mar04/030304b.htm> (accessed March 2008).

<sup>49</sup> A plain copy of a Maine marriage license costs \$7.00 and a certified copy costs \$15.00. Maine Department of Human Services, Office of Data Research and Vital Statistics. [http://portalx.bisoex.state.me.us/pls/archives\\_mhsf/archdev.marriage\\_archive.search\\_form](http://portalx.bisoex.state.me.us/pls/archives_mhsf/archdev.marriage_archive.search_form) (accessed February 2009).

<sup>50</sup> 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.