

Defense of Marriage Act (DOMA)

What is DOMA?

- ▶ In 1996, section (3) of the federal Defense of Marriage Act defined “marriage” and “spouse” as between opposite-sex couples only.
- ▶ In June 2013, the United States Supreme Court – *United States v. Windsor* – held that DOMA overreaches the states’ long-standing authority to regulate marriage and declared section 3 unconstitutional under the Due Process clause of the Fifth Amendment.



Defense of Marriage Act (DOMA)

How **Oregon** treated the DOMA decision...

- ▶ Oregon state agencies began recognizing same-sex marriages performed in other jurisdictions.
- ▶ For income tax
 - Same-sex couples married in another state – they must file MFJ or MFS for Oregon purposes (same as Federal).
 - Accepting amended returns for all open tax years.



Oregon Federal Court Ruling On Same Sex Marriage

Case No. 6:13-cv-02256-MC

Federal Court in Oregon ruled in May 2014 that ban on same sex marriages is unconstitutional

- ▶ May now get married in Oregon
- ▶ Given same filing status options: joint or separate
- ▶ Does not affect Registered Domestic Partners



Registered Domestic Partner (RDP)

- ▶ DOMA/Federal cases do not affect RDP's.
- ▶ If a same-sex couple is a RDP in Oregon,
 - Cannot file MFJ or MFS for federal purposes
 - Can file RDP MFJ or RDP MFS for Oregon purposes.
- ▶ Continue to file an “as-if” federal return with their Oregon RDP return.

