

1 [Supporting Assembly Bill 362 - Same Sex Couple Tax Fairness Act]

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3 **Resolution in support of Assembly Bill 362 Same Sex Couple Tax Fairness Act.**

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5 WHEREAS, The United States was founded as a democratic nation, and our  
6 country's Declaration of Independence states that, "All men are created equal; and

7 WHEREAS, Due to the federal Defense of Marriage Act (DOMA), which prohibits  
8 recognition of same-sex unions, LGBT couples are denied over 1,100 benefits by the  
9 federal government; and

10 WHEREAS, One of the benefits denied to same-sex couples is the inability to exempt  
11 employer-sponsored health insurance for a same-sex partner and the partner's children  
12 from Federal taxes; as opposite-sex couples are able to do; and

13 WHEREAS, Due to the denial of this benefit, same-sex couples and same-sex  
14 headed families incur extra federal taxes on their employer-sponsored health insurance in  
15 an amount that averages \$1,069 per year for a same-sex partner and if the partner has  
16 children, the cost multiply; and

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18 WHEREAS, A growing number of employers are recognizing this injustice and are  
19 reimbursing their LGBT employees for this unfair federal tax; and,

20 WHEREAS, Even when a California employer reimburses an employee for these  
21 federal taxes, same-sex couples and same-sex headed families must pay state income  
22 taxes on this reimbursement; and

1           WHEREAS, Studies have shown that micro-aggressions and discrimination can  
2 negatively impact the health of LGBT individuals, which makes it even more imperative that  
3 this population not be deterred from obtaining health care coverage, and

4           NOW THEREFORE, BE IT RESOLVED, Through the State Legislation Committee  
5 the City and County of San Francisco has officially endorsed AB 362 (Ting) which would  
6 make the reimbursement provided by a California employer to their employees in same-sex  
7 partnerships or families exempt from state taxation.  
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City and County of San Francisco  
Tails  
Resolution

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

File Number: 130591

Date Passed: June 11, 2013

Resolution in support of Assembly Bill 362 Same Sex Couple Tax Fairness Act.

June 11, 2013 Board of Supervisors - ADOPTED

Ayes: 11 - Avalos, Breed, Campos, Chiu, Cohen, Farrell, Kim, Mar, Tang, Wiener and Yee

File No. 130591

I hereby certify that the foregoing Resolution was ADOPTED on 6/11/2013 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo  
Clerk of the Board

\_\_\_\_\_  
Unsigned  
Mayor

\_\_\_\_\_  
6/21/13  
Date Approved

Date: June 21, 2013

I hereby certify that the foregoing resolution, not being signed by the Mayor within the time limit as set forth in Section 3.103 of the Charter, or time waived pursuant to Board Rule 2.14.2, became effective without his approval in accordance with the provision of said Section 3.103 of the Charter or Board Rule 2.14.2.

Angela Calvillo  
Clerk of the Board

File No.  
130591