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[Commendatory Resolution]

COMMENDING THE CALIFORNIA STATE BOARD OF EQUALIZATION FOR
EXTENDING CERTAIN TAX BENEFITS TO GAY AND LESBIAN PARENTS

WHEREAS, The United States and the State of California have a long history of denying tax benefits to gay and lesbian citizens and couples which benefits are otherwise extended to heterosexual citizens and couples; and,

WHEREAS, The denial of these benefits is discriminatory, arbitrary and fundamentally untenable ; and,

WHEREAS, Among those tax benefits traditionally denied to gay and lesbian citizens is the right to claim “head of household” status for income tax purposes ; and,

WHEREAS, The California State Board of Equalization recently heard the Appeal of Helmi Sisserich in which the validity of denying “head of household” status to a lesbian couple was reviewed; and,

WHEREAS, In it’s most fundamental form, the Board asked whether a lesbian couple registered as domestic partners and raising a child should be required to pay more in taxes only and exclusively because they are a same-sex couple; and,

WHEREAS, The Board of Equalization ruled this practice and this outcome inconsistent with the principles of tax fairness and inconsistent with the purpose of our State’s tax laws , and,

WHEREAS, This historic ruling makes the California State Board of Equalization the first tax agency in the nation to end this discriminatory practice; and,

WHEREAS, With the dramatic impact this new policy has on our City, San Francisco has a vested moral and economic interest in recognizing, acknowledging, affirming and promulgating this ruling to our citizens; be it,

1 RESOLVED, The Board of Supervisors of the City and County of San Francisco hereby
2 commends the courage, fairness and forward thinking of the California State Board of
3 Equalization; be it,

4 RESOLVED, The City and County of San Francisco also commends Helmi Hisserich,
5 Shannon Minter, and the National Center for Lesbian Rights for their courage and hard work in
6 appealing their case to the State Board of Equalization; and be it,

7 FURTHER RESOLVED, The Board of Supervisors of The City and County of San
8 Francisco urges the California State Board of Equalization, the City's Human Rights
9 Commission, the San Francisco County Clerk and all other relevant city agencies, departments
10 and commissions to take note of this policy change and use appropriate mechanisms for
11 promulgating this policy to all affected citizens of our State and our City.
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City and County of San Francisco

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

Tails
Resolution

File Number: 001981

Date Passed:

Resolution commending the California State Board of Equalization for extending certain tax benefits to gay and lesbian parents.

November 13, 2000 Board of Supervisors — ADOPTED

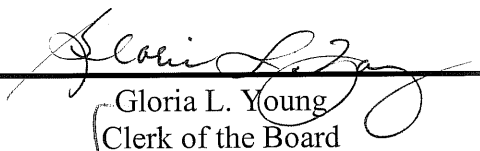
Ayes: 11 - Ammiano, Becerril, Bierman, Brown, Katz, Kaufman, Leno, Newsom, Teng, Yaki, Yee

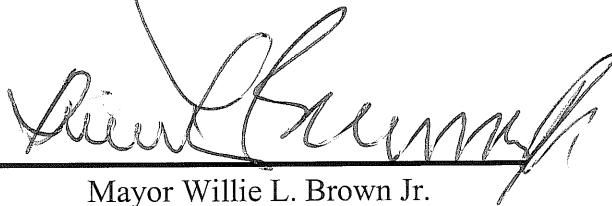
File No. 001981

I hereby certify that the foregoing Resolution was ADOPTED on November 13, 2000 by the Board of Supervisors of the City and County of San Francisco.

NOV 23 2000

Date Approved


Gloria L. Young
Clerk of the Board


Mayor Willie L. Brown Jr.