

LOUISIANA

DEPARTMENT *of* REVENUE

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Individual Income Tax

Impact of the Internal Revenue Service Revenue Ruling 2013-17

The U.S. Department of the Treasury and the Internal Revenue Service (IRS) have ruled that same-sex couples, legally married in jurisdictions that recognize their marriages, will be treated as married for federal tax purposes.

La. Const. of 1974, art. XII, Sec. 15, states:

“Marriage in the state of Louisiana shall consist only of the union of one man and one woman. No official or court of the state of Louisiana shall construe this constitution or any state law to require that marriage or the legal incidents thereof be conferred upon any member of a union other than the union of one man and one woman. A legal status identical or substantially similar to that of marriage for unmarried individuals shall not be valid or recognized. No official or court of the state of Louisiana shall recognize any marriage contracted in any other jurisdiction which is not the union of one man and one woman.”

By its very definition, a same-sex marriage is in direct contravention of La. Const. of 1974, art. XII, Sec. 15, because it is not a union of one man and one woman. No official or court of the state of Louisiana shall recognize any marriage contracted in any other jurisdiction which is not the union of one man and one woman. Louisiana’s Secretary of Revenue is bound to support and uphold the Constitution and laws of the state of Louisiana, and any recognition of a same-sex filing status in Louisiana as promulgated in IRS Revenue Ruling 2013-17 would be a clear violation of Louisiana’s Constitution.

In compliance with the Louisiana Constitution, the Louisiana Department of Revenue shall not recognize same-sex marriages when determining filing status. If a taxpayer’s federal filing status of married filing jointly, married filing separately or qualifying widow is pursuant to IRS Revenue Ruling 2013-17, the taxpayer must file a separate Louisiana return as single, head of household or qualifying widow, as applicable. The taxpayer(s) who filed a federal return pursuant to IRS Revenue Ruling 2013-17 may not file a Louisiana state income tax return as married filing jointly, married filing separately or qualifying widow. The taxpayer must provide the same federal income tax information on the Louisiana State Return that would have been provided prior to the issuance of Internal Revenue Service Revenue Ruling 2013-17.

Tim Barfield
Secretary