

# Court declines to rule on constitutionality of same-sex marriage bans

By Michelle Chapin

The Supreme Court declined to hear appeals from Virginia, Indiana, Wisconsin, Utah and Oklahoma regarding the legality of same-sex marriages effectively paving the way for same-sex marriage recognition in those states as well as Colorado, Wyoming, Kansas, West Virginia, North Carolina and South Carolina, which were also affected by the lower court rulings. The U.S. Court of Appeals for the 4th Circuit, which includes the Commonwealth of Virginia, permitted same-sex marriages to begin after 1:00 p.m. on October 6, 2014, the same day the Supreme Court made public their decision to not hear these cases. The Court's action, or rather, inaction, does not foreclose the possibility that the constitutionality of statewide bans will be considered at another time. As a result of its decision to not hear these appeals, 30 states now sanction same-sex marriages.

In the *Windsor* decision, discussed here, the Supreme Court voted 5-4 to overturn part of the Defense of Marriage Act. Interestingly, at least one of the four dissenting justices in *Windsor* elected to not pursue having the court review any of these state marriage bans since the Supreme Court requires four justices to agree to review a lower court's ruling.

Same-sex married couples in those states can now enjoy tax benefits previously available only to heterosexual married couples, some of which are enumerated here. Same-sex married couples should take this opportunity to reassess their estate plans currently in place and update their estate plans ensure their spouses are provided for in the manner they wish. In particular, same-sex spouses should review and revise their beneficiary designations for life insurance and retirement accounts. We are happy to review your plan or advise you regarding updating your estate plan.