

Defense of Marriage Act (DOMA) Overturned by U.S. Supreme Court

The U.S. Supreme Court, in *United States v. Windsor*, declared unconstitutional the section of the Defense of Marriage Act defining a marriage as a legal union between one man and one woman. We will write a more detailed analysis of the ruling soon. Until then, here are the highlights:

1. The Court removed the federal government from marriage, leaving it to the states to determine if a legal union between two people is a marriage or not.
2. For those same-sex couples that are married under state law, they are also now married under federal law for all purposes, including the following:
 - unlimited gift and estate tax marital deduction
 - non-recognition of income on sales between spouses
 - jointly filing a tax return
 - employer-provided long-term care benefits
 - retirement plan and annuity surviving spouse options
 - qualified retirement plan spousal rights
 - social security spousal and survivor benefits
3. One question left open by this ruling is whether one state must recognize a same-sex marriage that is valid in another state.
4. Another important question is whether there are retroactive applications, such as enabling the filing of tax refunds.

Again, we'll produce a more detailed description in the near future.

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