

# ED SLOTT'S IRA ADVISOR

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### TAX & ESTATE PLANNING FOR YOUR RETIREMENT SAVINGS

### Supreme Court Declares Same-Sex Marriage Legal in all States

#### **Obergefell et al. v. Hodges, Director, Ohio Department of Health, et al U.S. Supreme Court June 26, 2015**

In a landmark case, the United States Supreme Court ruled in a 5-4 decision that the United States Constitution guarantees a right to same-sex marriage. The Court ruled that the 14th Amendment requires that states license same-sex couples to

marry and recognize samesex marriages lawfully performed in other states.

#### Facts of the Case

Since our country was founded, legal marriage in the United States was limited to unions between one man and

one woman. In recent years however, that definition changed dramatically. In 2003, the Massachusetts State Supreme Court decided that it was unconstitutional to prohibit same-sex couples from marrying, and on May 17, 2004, the first legal same-sex marriage was performed in the United States. Since that time, and up until the Supreme Court's decision

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in *Obergefell*, nearly three-quarters of states had, either by legislative action or court decision, adopted gay marriage rights.

That, of course, left more than a handful of states that still refused to either issue marriage licenses to same-sex couples or to recognize such marriages that had already been legally performed in other states, or both. This

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in other states, or both. This created obvious problems for same-sex couples living in those states, leading many of them to file suit claiming that their state's restrictions violated their constitutional rights.

Indeed, the *Obergefell* case decided by the Supreme

Court was not actually *just* the *Obergefell* case. The petitioners were actually 14 separate same-sex couples, plus two men whose partner had passed away. The defendants were various state officials and agencies from Michigan, Kentucky, Ohio and Tennessee, all of which expressly limited marriage to a union between one man and one woman. In



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