

Alaska Supreme Court: Tax Law Biased Against Gay Couples



Three same-sex couples challenged Alaska's law that restricts their access to certain tax benefits because they cannot legally marry in their state.

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The Alaska Supreme Court ruled Friday that the state unconstitutionally discriminated against same-sex couples by denying them equal access to a property tax exemption for couples in which one member is a senior citizen or disabled veteran.

Heterosexual married couples in this situation receive a \$150,000 exemption under Alaska law, but same-sex couples have access to only half as much because they cannot legally marry and the state government views them merely as roommates, notes the American Civil Liberties Union, which helped represent the couples in the case. The court ruled today that the current practice violates guarantees of equal protection.

"Because opposite-sex couples can marry and have their marriages recognized in Alaska, for purposes of this appeal, there is essentially no difference between married couples and opposite-sex couples who want to marry," the ruling reads. The court also said the state's defense of the law was "unpersuasive. For example, the state argues that same-sex couples will be able to obtain the exemption program's full benefit in some circumstances. This contention is irrelevant, because it is undisputed that the full benefit of the exemption program was unavailable to these two couples, and would likewise be unavailable to any other same-sex domestic couple in similar circumstances."

The national ACLU, its Alaska affiliate, and the law firm of Davis Wright Tremaine LLP filed the suit on behalf of three couples. Lead plaintiffs Julie Schmidt, 71, and Gayle Schuh, 66, moved to Alaska from Illinois after retiring from careers in education.

"Gayle and I built a home and a life here because we loved what Alaska had to offer," Schmidt said in a statement after the ruling. "It hurt that the state that we loved so much treated us like strangers. It is gratifying to have our relationship recognized."

The other plaintiffs were Air Force veteran Julie Vollick and partner Susan Bernard, and Anchorage business owners Fred Traber and Larry Snider.