



005-10-23-Columns

## Civil Unions

By Lisa Rosenberg Moore

The rights and obligations afforded same sex couples remains a highly debated topic in the United States. In 2007, the legislature enacted the New Jersey Civil Union Law. (1) The New Jersey Civil Union Law provides couples who enter into a civil union with the same rights and responsibilities granted to married spouses, on the State level.(2) In order to enter into a civil union a couple must obtain a civil union license.

While same sex couples are afforded the same rights and responsibilities as married couples pursuant to New Jersey Law, same sex couples are not entitled to the same rights and responsibilities under federal law.(3) Federally same sex unions or partnerships are not recognized by a law that limits the definition of a spouse to a person of the opposite sex. In 1996 the Defense of Marriage Act (hereinafter "DOMA") was enacted. By limiting the definition of a spouse, the practical effect of that Act is to deny 1,136 federal rights otherwise available to heterosexual married couples. These include, but are not limited to, the right to jointly file federal income tax returns, federal COBRA benefits, and social security benefits.

From the matrimonial practitioner's standpoint, parties who enter into Civil Unions are entitled to equitable distributions rights, and are afforded rights affecting custody, child support, and alimony. The New Jersey Civil Union Law affects a parties' right in such areas as adoption, owning joint real estate, inheritance and tax issues, on the state level. New Jersey is in the minority of states enacting same sex union legislation.

The antagonism between Federal and New Jersey Law remains. From the New Jersey matrimonial attorney's perspective, the family Courts are able to address issues of

alimony, equitable distribution and child support without differentiating among parties due to sexual preference. Particularly from the federal tax perspective the tax benefits these rights afforded married couples remain unavailable to same sex couples.

1.) P.L. 2006 C103, at al. 2.) *Id* at ¶e 4A 3.) P.L. 104-199, 110 Stat. 2419 (codified at U.S.C. ¶e 7 and 28 U.S.C. e 1738C

[Return to top](#)



**Newspaper web site content management software and services**

