

## **Legislative History: Registered Domestic Partners (RDPs)**

**Assembly Bill 25:** Chaptered October 14, 2001 - defined the term "domestic partner" by reference to Family Code Section 297. This section states that California recognizes an RDP as being established when specified requirements are met.

This bill also provided that the taxpayer's RDP was treated as the spouse of the taxpayer for purposes of determining all of the following:

- Medical expenses deductible as an itemized deduction.
- Medical expenses deductible as an adjustment to gross income for self-employed individual health insurance.
- An exclusion from gross income for employer-provided accident and health insurance.
- An exclusion from gross income for medical expense reimbursement if the expense was not previously deducted.
- Long-term health care insurance deductible as a medical expense.

**Assembly Bill 205:** Chaptered September 22, 2003 - This bill enacted the California Domestic Partner Rights and Responsibilities Act of 2003.

Some of the provisions included are:

- Modifying the procedure and the accompanying form for terminating an RDP.
- Revising the requirements for entering into a domestic partnership to require each person to consent to the jurisdiction of the superior courts of this state for the purpose of a proceeding to obtain a judgment of dissolution or nullity of an RDP.
- Extending many rights and duties of marriage to persons registered as California domestic partners on and after January 1, 2005.
- Providing that the superior courts with jurisdiction over all proceedings governing the dissolution of an RDP, nullity of an RDP, and legal separation of partners in an RDP. These proceedings would follow the same procedures as the equivalent proceedings with respect to marriage.
- Providing that a legal union validly formed in another jurisdiction that is substantially equivalent to an RDP would be recognized as a valid domestic partnership in this state.

**Senate Bill 1827:** Chaptered September 29, 2006, has the following provisions:

- Requires RDPs to file state income tax returns using the same rules applicable for married individuals, including a married filing joint (MFJ) or married filing separately (MFS) return. The intent of the legislation was to make California income tax reporting the same for RDPs as married individuals.
- Provides a special AGI limitation rule for RDPs filing a joint California return, because federal income tax law does not allow RDPs to file a joint return. The law specifies that RDPs filing as MFJ add the AGI amount from their two separate federal returns and use that total to determine the amount of deductions and credits that were limited by AGI.

**Senate Bill 105:** Enrolled September 11, 2007, amended provisions of SB 1827 and added additional provisions:

- Providing that an RDP or former RDP be treated the same as spouses or former spouses for purposes of applying the Personal Income Tax Law, specified franchise and income tax laws, the Corporation Tax Law, and the Katz-Harris Taxpayers' Bill of Rights Act, except where that treatment would result in specified treatment under federal income tax law, as provided.
- Revising the definition of "adjusted gross income" with regard to registered domestic partners, including former registered domestic partners, for purposes of computing limitations based upon that income, to mean the total of the adjusted gross income on a

federal tax return computed as if the registered domestic partner or former registered domestic partner was treated as a spouse or former spouse, respectively, for federal income tax purposes and used the same filing status that was used on the state tax return for the same taxable year.

- Prohibits the imposition of an underpayment of estimated tax penalty under that law for an underpayment in the 2007 taxable year if the underpayment was created or increased this change in the law.