

Joint Resolution Urging Congress to Eliminate Marriage Penalties

2026 GENERAL SESSION

STATE OF UTAH

Chief Sponsor: Melissa G. Ballard

Senate Sponsor:

LONG TITLE

General Description:

This resolution urges Congress to eliminate marriage penalties in federal law.

Highlighted Provisions:

This resolution:

- recognizes the role of marriage in promoting an optimal environment for children and helping to ensure economic mobility and well-being;
- discusses the extent to which federal tax policies and assistance programs create marriage penalties and impact Utah's tax policies and assistance programs as a result; and
- urges Congress to pass legislation eliminating all marriage penalties, both direct and indirect, that are embedded within federal tax policies and assistance programs.

Money Appropriated in this Bill:

None

Other Special Clauses:

None

Be it resolved by the Legislature of the state of Utah:

WHEREAS, social science evidence shows a strong correlation between stable and healthy marriage and multiple positive life outcomes for adults;

WHEREAS, a stable and healthy marriage is the optimal environment for rearing thriving children and promoting greater intergenerational economic mobility;

WHEREAS, stable and healthy marriages provide important benefits that strengthen neighborhoods, communities, and nations;

WHEREAS, data from the U.S. Census Bureau indicates that marriage rates in the United States have significantly dropped from roughly 71% of all households in 1970 to about 47% of all households in 2022;

WHEREAS, marriage rates in the United States are expected to decline even further in the future, with recent studies projecting that one in three of America's young adults will not marry

31 by age 45 and may never marry;

32 WHEREAS, research shows that federal tax policies and assistance programs can create
33 financial disincentives, both directly and indirectly, for couples to marry or form a stable
34 two-parent home in which to rear their children, otherwise known as marriage penalties;

35 WHEREAS, marriage penalties or disincentive effects can arise within state-administered
36 tax policies and assistance programs, including Utah's, solely because the state policies and
37 programs are aligned with federal policies and programs that contain marriage penalties;

38 WHEREAS, in a 2015 study, 31% of the participants surveyed knew of people who chose
39 not to marry due to concerns about the loss of safety net benefits, followed by a more recent
40 study in which roughly 10% of those receiving such benefits explicitly stating they did not
41 marry to avoid losing such assistance;

42 WHEREAS, another study from 2022 estimated that without marriage penalties in both the
43 tax code and assistance programs, an additional 13.7% of low-income single mothers would
44 choose to marry each year and an additional 7.5% would be married by age 35;

45 WHEREAS, research suggests that 97% of young adults who follow the success sequence,
46 which applies to individuals who attain at least a high school education, work full-time, and
47 marry before having children, will not experience poverty by the time they reach their prime
48 adult years;

49 WHEREAS, eliminating marriage penalties from federal tax policies and assistance
50 programs would promote equality for parents and families, as parents and families will receive
51 equal treatment for critical tax relief and government assistance programs regardless of
52 household composition or status;

53 WHEREAS, eliminating marriage penalties at the federal level would automatically
54 eliminate marriage penalties from the many state-administered tax policies and programs that
55 are aligned with federal law, which includes many of Utah's tax policies and assistance
56 programs; and

57 WHEREAS, eliminating marriage penalties from federal tax policies and assistance
58 programs would eliminate a perverse public policy obstacle on the path to prosperity and
59 happiness for Americas families and children:

60 NOW, THEREFORE, BE IT RESOLVED that the Legislature of the state of Utah urges
61 Congress to pass legislation eliminating all marriage penalties, both direct and indirect, that are
62 embedded within federal tax policies and assistance programs by:

63 (1) modifying income caps and benefit levels in a manner that ensures married individuals
64 do not face financial disincentives in comparison to non-married individuals;

65 (2) making income thresholds exactly proportional for each additional member of the
66 household; and
67 (3) phasing out the head of household status while adjusting other tax credits, including the
68 child tax credit, to offset any negative impacts on single parents.

69 BE IT FURTHER RESOLVED that that a copy of this joint resolution be sent to the
70 Majority and Minority Leader of the United States Senate, the Speaker and Minority
71 Leader of the United States House of Representatives, and the members of Utah's
72 congressional delegation.