In just about every measure of taxation, Connecticut is just about completely maxed out relative to all other states in the United States, is near the top in unfunded pension liabilities, and is close to the top in terms of debt obligations. It would seem that the tax panel would be looking for new revenue sources besides shuffling who pays what.

Connecticut taps just about every possible source of revenue available, except perhaps, some uniform payroll tax, statewide property taxes, and unrealized capital gains. Any new revenue, however, would likely put the state well over the top in per capita taxation for the country.

While the situation is not yet as dire as, say, Puerto Rico or Greece, the real effort of any state fiscal panel should be to concentrate and give greatest priority to reducing spending, fixing issues with unfunded pension liabilities, bring debt levels under control, simplifying regulations that stifle personal and business growth, etc. – all the while, avoiding unfunded mandates to local governments that would pass the buck for revenue realization or end up passing extra costs onto individuals and businesses.

While the tax panel has a long list of items to be considered with respect to taxation, the list does omit an important consideration often included in higher education. Specifically, the consideration that there be a reasonable relationship between a tax and the value received by the taxpayer, whether the taxpayer is a person or a business. Do commuters have any obligations to the community in which they work or pass through on the way to work as opposed to where they reside?

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