

To the Connecticut State Tax Study Panel

September 28, 2015

We were not be able to attend the public hearing in Hartford but understand that the topic of the effect of state taxes on interstate migration was discussed. We would like to submit two reports on this topic for your review.

The State Fiscal Project of the Center on Budget and Policy Priorities has studied the effect of state taxes on interstate moves for many years.

Our study of the research on this issue has found that the argument that interstate differences in tax levels are a major explanation for interstate migration patterns is not supported by the evidence. People rarely move to lower their state taxes. Other factors, such as job opportunities, family considerations, climate, and housing costs, are much more decisive.

I have attached copies of two recent Center reports on these topics:

[State Taxes Have a Negligible Impact on Americans' Interstate Moves](#), by Michael Mazerov, Updated May 21, 2014

[State "Income Migration" Claims Are Deeply Flawed](#), by Michael Mazerov, October 20, 2014

I hope you find them helpful to your important deliberations.

Sincerely,

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