

Good afternoon Chairman Dyson, and Chairman Nickerson. My name is John H. Field, and I live in Litchfield, CT. I'm here today to testify about Connecticut's tax structure.

I am 90 years old, married and living in CT since 1975. We have lived on fixed income since my retirement in Dec 1986, basically on pension and annuity income, plus social security.

During that period, CT's tax policies have morphed from taxation to fund essential State services to gratification of the spending appetites of government and public employees. That the subject of this hearing is Taxation, not Spending, discouragingly reflects the priorities of the present Legislature.

We love the cultural and physical climates in CT, and our friends and associates here, but sadly must now get to the task of finding another state in which to live. CT's tax structure is much to blame for this personal decision, along with a general sense of embarrassment from living in a state that seems hopelessly last (or nearly so) in almost every category used to measure the effectiveness of its public management.

Specifically, the principal offending taxes are : 1. The Personal Income Tax that taxes Adjusted Gross Income (AGI) without deductions, such as charitable donations, mortgage payments, etc, as allowed from Federal Taxes., 2. Inheritance Taxes that tax accumulated savings and investments from already taxed income, and 3. School Taxes for the State's (mostly) poor performing preK-12 public education that make up 60-70% of Town budgets for public Education that are mostly funded by Property Taxes. It should not surprise that individuals and businesses that have been financially successful will move to locations where success is appreciated and not penalized.

Thank you for your interest and this opportunity for public comment.