

For consideration,
sale tax and use tax assume higher wealth and/or higher income people (residents, visitors, businesses) are "buying/using" more goods and keeping an economy robust. But, raising such taxes too much, hurts small businesses and encourages those with options to shop elsewhere.
income tax "forces" those who would like to live in CT to consider moving elsewhere. But the real deathknoll is estate taxes. The income was already taxed when earned (regular or capital gain) and the looming of such tax forces the highest income and most likely high spenders (who have little if any demands on state services such as schools, transportation) to move to a no estate tax state. Why drive away your biggest spenders?

Sincerely,
Janet Hansen