FY2023 City/Town Sales Subject to Sales Tax Comparisons

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MISSISSIPPI STATE UNIVERSITY EXTENSION

City/Town Sales Subject to Sales Tax by NAICS Category*			
Category	**FY2021**	**FY2022**	**FY2023**
Total	**$13,687,942**	**$18,876,845**	**$19,407,451**
Agriculture, Forestry, Fishing, and Hunting	**N/D**	**N/D**	**N/D**
Mining, Quarrying, Oil and Gas Extraction	**N/D**	**N/D**	**N/D**
Utilities	**N/D**	**N/D**	**N/D**
Construction	**N/D**	**N/D**	**N/D**
Manufacturing	**N/D**	**$1,017,195**	**$1,813,701**
Wholesale Trade	**N/D**	**N/D**	**N/D**
Retail Trade	**$9,485,166**	**$12,532,304**	**$11,242,954**
Transportation and Warehousing	**N/D**	**N/D**	**N/D**
Information	**N/D**	**N/D**	**N/D**
Finance and Insurance	**N/D**	**N/D**	**N/D**
Real Estate, Rental, and Leasing	**N/D**	**N/D**	**N/D**
Professional, Scientific, and Technical Services	**N/D**	**N/D**	**N/D**
Management of Companies and Enterprises	**N/D**	**N/D**	**N/D**
Admin & Support, Waste Mgt, and Remediation Services	**N/D**	**N/D**	**N/D**
Educational Services	**N/D**	**N/D**	**N/D**
Health Care and Social Assistance	**N/D**	**N/D**	**N/D**
Arts, Entertainment, and Recreation	**N/D**	**N/D**	**N/D**
Accommodations and Food Services	**$2,129,625**	**$2,553,119**	**$3,744,151**
Other Services (except Public Administration)	**$149,125**	**$131,594**	**N/D**
Public Administration	**N/D**	**N/D**	**N/D**

Category			
Total Retail Pull Factor	**0.57**	**0.72**	**0.71**
Population**	**1,339**	**1,404**	**1,461**
Per Capita Income***	**$38,578**	**$42,520**	**$41,472**
Retail Population Trade Area Capture	**853**	**1,051**	**1,093**
Diversions	**$171,403**	**$251,381**	**$257,284**

*Retail sales data from the Mississippi Department of Revenue.

**City/town population estimates for 2021 and 2022 were obtained from American Community Survey (ACS) 5-year estimates. Population estimates for 2023 were calculated by using the average growth rate from ACS estimates for the years 2018-2022.

***City/town per capita income estimates for 2021 and 2022 obtained from Bureau of Economic Analysis (BEA) estimates for the primary county. The per capita income estimate for 2023was calculated by using the average growth rate from BEA estimates for the years 2018-2022 converted to 2023 dollars using the St. Louis Federal Reserve Bank's estimate of the implicit price deflator.

For information, contact:

Alan Barefield (662.325.7995 or alan.barefield@msstate.edu)

Devon Mills (662.325.2751 or d.mills@msstate.edu)

Data Key

Retail Sales data (total and by sector) were obtained from the Mississippi Department of Revenue Annual Reports for the Fiscal Years 2021, 2022, and 2023.

The Total Retail Pull Factor is calculated as the Trade Area Capture divided by the city/town population. If the Total Retail Pull Factor is equal to or greater than 1.0, this suggests that the city/town is attracting customers from outside its geographic boundaries to spend retail dollars. If the Total Retail Pull Factor is less than 1.0, then this suggests that the city/town is losing shoppers to other geographic areas, thus causing a leakage of trade dollars.

A value of "N/A" for a particular value indicates that this value could not be calculated given the available data.

A value of "N/D" for a particular value indicates that the data was not disclosed in the Department of Revenue's Annual Report due primarily either to no activity in that sector occurring in the city/town or to confidentiality concerns.

Trade Area Capture estimates the number of shoppers that the city/town serves. It is calculated by multiplying the actual retail sales for the city/town by the per capita retail sales for the state adjusted by income level. If the Trade Area Capture is larger than the population of the city/town, then the city/town is attracting outside shoppers. If the Trade Area Capture is smaller than the city/town, then the city/town is losing shoppers to other geographic areas.

A portion (18.5 percent) of the total sales taxes (except for taxes collected from public utilities and transportation charges) collected from business activities within the boundaries of a municipal corporation will be transferred to the municipal corporation for use in that municipality's general budget. Data were obtained from various issues of the Mississippi Department of Revenue Annual Report. *http://www.dor.ms.gov/info/stats/main.html*

References and Data Sources

U.S. Census Bureau — American Community Survey. 2018-2022 5-year population estimates, Table B01001. *https://data.census.gov*

Hustedde, Ronald J., Ron Shaffer, and Glen Pulver. *Community Economic Analysis: A How To Manual.* May 2005. North Central Regional Center for Rural Development. Iowa State University. *http://ncrcrd.ag.purdue.edu.* Download can be found at: *https://www2.econ.iastate.edu/classes/crp274/swenson/CRP566/Readings/Community%20Economic%20Analysis%20Workbook%20HSP.pdf*

Bureau of Economic Analysis, Washington, D.C. *Local Area Personal Income Accounts.* *https://www.bea.gov*

Mississippi Department of Revenue Annual Report — various issues. Mississippi Department of Revenue. *http://www.dor.ms.gov/statistics*

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By **Alan Barefield**, Extension Professor, Department of Agricultural Economics, **Devon Mills**, Assistant Professor, Delta Research and Extension Center, **Zachary Mord**, Student Assistant, Department of Agricultural Economics, and **Abigail G. Lucas**, Student Assistant, Department of Agricultural Economics.

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