

# FY2023 City/Town Sales Subject to Sales Tax Analysis

*The University of Mississippi, MS  
extension.msstate.edu/economic-profiles*



	Population <sup>1</sup>	Total Sales <sup>2</sup>	Per Capita Income	Trade Area Capture	Total Sales Pull Factor
Mississippi	2,951,418	\$64,772,144,928	\$48,931	2,951,418	1.00
The University of Mississippi	4,522	\$45,986,753	\$51,891	1,976	0.44

## City/Town Sales Subject to Sales Tax Analysis

Category	NAICS Category Sales <sup>2</sup>	Potential Sales <sup>3</sup>	Surplus/Leakage <sup>3</sup>	Trade Area Capture <sup>3</sup>	Pull Factor <sup>3</sup>
<b>Total</b>	\$45,986,753	\$105,245,580	(\$59,258,827)	1,976	0.44
Ag/Forestry/Fishing/Hunting	N/D	\$66,593	N/A	N/A	N/A
Mining/Quarrying/Oil & Gas Ext	N/D	\$336,343	N/A	N/A	N/A
Utilities	N/D	\$2,221,160	N/A	N/A	N/A
Construction	N/D	\$12,807,923	N/A	N/A	N/A
Manufacturing	N/D	\$2,264,620	N/A	N/A	N/A
Wholesale Trade	N/D	\$7,777,165	N/A	N/A	N/A
Retail Trade	N/D	\$54,442,387	N/A	N/A	N/A
Transportation/Warehousing	N/D	\$159,483	N/A	N/A	N/A
Information	N/D	\$4,550,169	N/A	N/A	N/A
Finance and Insurance	N/D	\$232,512	N/A	N/A	N/A
Real Estate/Rental/Leasing	N/D	\$2,585,953	N/A	N/A	N/A
Prof, Scientific, and Tech Svcs	\$34,449,330	\$500,957	\$33,948,373	310,964	68.77
Mgt of Companies/Enterprises	N/D	\$1,001,219	N/A	N/A	N/A
Admin/Sup/Waste Mgt/Rem Svcs	N/D	\$1,244,029	N/A	N/A	N/A
Educational Services	N/D	\$321	N/A	N/A	N/A
Health Care/Social Assistance	N/D	\$6,252	N/A	N/A	N/A
Arts, Entertainment, and Rec	N/D	\$312,796	N/A	N/A	N/A
Accommodations/Food Svcs	\$8,679,877	\$11,859,494	(\$3,179,617)	3,310	0.73
Other Services (except PA)	N/D	\$3,758,716	N/A	N/A	N/A
Public Administration	N/D	\$113,809	N/A	N/A	N/A

<sup>1</sup>Population estimates for 2023 were calculated by using the average growth rate from ACS and Decennial Census estimates for the years 2018-2022.

<sup>2</sup>Retail sales data from the Mississippi Department of Revenue.

<sup>3</sup>See Data Key for definitions of specific metrics.

For information, please 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 Report Fiscal Year 2023 (July 1, 2022, through June 30, 2023). A value of “N/D” (Not Disclosed) for a particular sector indicates that the data was not disclosed in the Department of Revenue’s Annual Report due either to no activity in that sector occurring in the city/town or to confidentiality concerns.

Potential Sales estimates the sales of goods and services that would occur if residents of the community purchased at the same rate as the average citizen in the state (adjusted for income).

Surplus/(Leakage) estimates the level of sales gained/lost from establishments outside the community. It’s calculated by subtracting potential sales from actual sales. If this metric is positive (surplus), the community is attracting purchasers from other communities. If this metric is negative (leakage), then the community is losing sales to other communities.

Trade Area Capture estimates the number of shoppers that the city/town serves. It is calculated by dividing the population of the city/town by the per capita retail sales for the state adjusted by income level of the county relative to the state. 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.

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.

Potential Retail Sales are calculated as the level of retail sales that would occur in the city/town if all residents of the city/town consumed retail goods and services at the same rate as the average Mississippian adjusted by relative income.

### References and Data Sources

*American Community Survey*. 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>

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

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

*U.S. Census Bureau — Decennial Census Redistricting Data*. Table P1. <https://data.census.gov>

*Woods and Poole Complete Economic and Demographic Data Source (CEDDS)*. Woods and Poole Economics, Inc. Washington D.C. <https://www.woodsandpoole.com>

### Publication 2945-275 (POD-03-24)

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

*Copyright 2024 by Mississippi State University. All rights reserved. This publication may be copied and distributed without alteration for nonprofit educational purposes provided that credit is given to the Mississippi State University Extension Service.*

Mississippi State University is an equal opportunity institution. Discrimination in university employment, programs, or activities based on race, color, ethnicity, sex, pregnancy, religion, national origin, disability, age, sexual orientation, gender identity, genetic information, status as a U.S. veteran, or any other status protected by applicable law is prohibited.

Extension Service of Mississippi State University, cooperating with U.S. Department of Agriculture. Published in furtherance of Acts of Congress, May 8 and June 30, 1914. ANGUS CATCHOT JR., Director