

# FY2021 City/Town Sales Subject to Sales Tax Comparisons

Kossuth, MS

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MISSISSIPPI STATE UNIVERSITY

EXTENSION

## City/Town Sales Subject to Sales Tax by NAICS Category\*

Category	FY2019	FY2020	FY2021
Total	\$3,791,158	\$3,127,992	\$3,812,637
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	N/D	N/D
Wholesale Trade	N/D	N/D	N/D
Retail Trade	N/D	\$2,881,324	N/D
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	N/D	N/D	N/D
Other Services (except Public Administration)	N/D	N/D	N/D
Public Administration	N/D	N/D	N/D

Category	FY2019	FY2020	FY2021
Total Retail Pull Factor	1.03	1.09	0.98
Population**	229	177	216
Per Capita Income***	\$36,622	\$38,956	\$41,513
Retail Population Trade Area Capture	235	192	198
Diversions	\$55,967	\$45,292	\$55,161

\*Retail sales data from the Mississippi Department of Revenue.

\*\*City/town population estimates for 2019 were obtained from American Community Survey (ACS) 5-year estimates. Population estimates for 2020 were obtained from the 2020 Decennial Census Redistricting Data. Population estimates for 2021 were calculated by using the average growth rate from ACS and Decennial Census estimates for the years 2017 - 2020.

\*\*\*City/town per capita income estimates for 2019 and 2020 obtained from Bureau of Economic Analysis (BEA) estimates for the primary county. The per capita income estimate for 2021 was calculated by using the average growth rate from BEA estimates for the years 2017 - 2020 converted to 2021 dollars using the St. Louis Federal Reserve Bank's estimate of the implicit price deflator.

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## Data Key

Retail Sales data (total and by sector) were obtained from the Mississippi Department of Revenue Annual Reports for the Fiscal Years 2019, 2020, and 2021.

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*. 2016 - 2020 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>

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