

**FY2020 City/Town Sales Subject to Sales Tax Analysis**  
*State Line, MS*  
[extension.msstate.edu/economic-profiles](http://extension.msstate.edu/economic-profiles)



	Population	Total Sales	Per Capita Income	Trade Area Capture	Total Sales Pull Factor
Mississippi	2,988,703	\$52,450,167,550	\$37,834	2,988,703	1.00
State Line	597	\$8,586,773	\$36,019	542	0.91

**City/Town Sales Subject to Sales Tax Analysis**

Category	NAICS Category Sales*	Potential Sales*	Surplus/Leakage*	Trade Area Capture	Pull Factor
<b>Total</b>	\$8,586,773	\$9,452,742	-\$865,969	542	0.91
Ag/Forestry/Fishing/Hunting	N/D	\$4,653	N/A	N/A	N/A
Mining/Quarry/Oil & Gas Ext	N/D	\$28,515	N/A	N/A	N/A
Utilities	N/D	\$196,031	N/A	N/A	N/A
Construction	N/D	\$1,068,298	N/A	N/A	N/A
Manufacturing	N/D	\$167,364	N/A	N/A	N/A
Wholesale Trade	N/D	\$739,709	N/A	N/A	N/A
Retail Trade	\$6,514,192	\$5,120,523	\$1,393,669	759	1.27
Trans/Warehousing	N/D	\$15,373	N/A	N/A	N/A
Information	N/D	\$441,631	N/A	N/A	N/A
Finance and Insurance	N/D	\$17,307	N/A	N/A	N/A
Real Estate/Rental/Leasing	N/D	\$233,036	N/A	N/A	N/A
Prof, Scientific, and Tech Svcs	N/D	\$40,200	N/A	N/A	N/A
Mgt of Companies/Enterprises	N/D	\$1,045	N/A	N/A	N/A
Admin/Sup/Waste Mgt/Rem Svcs	N/D	\$74,557	N/A	N/A	N/A
Educational Services	N/D	\$40	N/A	N/A	N/A
Health Care/Social Assistance	N/D	\$714	N/A	N/A	N/A
Arts, Entertainment, and Rec	N/D	\$21,373	N/A	N/A	N/A
Accommodations/Food Svcs	N/D	\$968,893	N/A	N/A	N/A
Other Services (except PA)	N/D	\$303,773	N/A	N/A	N/A
Public Administration	N/D	\$9,708	N/A	N/A	N/A

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## Data Key

Retail Sales data (total and by sector) were obtained from the Mississippi Department of Revenue Annual Report Fiscal Year 2020 (July 1, 2019 through June 30, 2020). 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.

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.

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

*American Community Survey*. 2015—2019 5-year population estimates, Table B01001. <http://data.census.gov>

*Hustedde, R. J., R. Shaffer, and G. Pulver. Community Economic Analysis: A How To Manual*. North Central Regional Center for Rural Development. Michigan State University. 2005. <https://www.canr.msu.edu/ncrcrd>

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

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

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

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