

**FY2020 City/Town Sales Subject to Sales Tax Analysis**  
*Louisville, MS*  
*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                    |
| Louisville  | 6,053      | \$152,642,866    | \$37,739          | 9,201              | 1.52                    |

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

| Category                        | NAICS Category Sales* | Potential Sales* | Surplus/Leakage* | Trade Area Capture | Pull Factor |
|---------------------------------|-----------------------|------------------|------------------|--------------------|-------------|
| <b>Total</b>                    | \$152,642,866         | \$100,418,306    | \$52,224,560     | 9,201              | 1.52        |
| Ag/Forestry/Fishing/Hunting     | N/D                   | \$49,427         | N/A              | N/A                | N/A         |
| Mining/Quarry/Oil & Gas Ext     | N/D                   | \$302,918        | N/A              | N/A                | N/A         |
| Utilities                       | N/D                   | \$2,082,477      | N/A              | N/A                | N/A         |
| Construction                    | \$2,184,963           | \$11,348,736     | -\$9,163,773     | 1,165              | 0.19        |
| Manufacturing                   | \$884,267             | \$1,777,942      | -\$893,675       | 3,010              | 0.50        |
| Wholesale Trade                 | \$5,633,286           | \$7,858,070      | -\$2,224,784     | 10,566             | 0.72        |
| Retail Trade                    | \$111,316,045         | \$54,396,302     | \$56,919,743     | 12,387             | 2.05        |
| Trans/Warehousing               | N/D                   | \$163,313        | N/A              | N/A                | N/A         |
| Information                     | N/D                   | \$4,691,527      | N/A              | N/A                | N/A         |
| Finance and Insurance           | N/D                   | \$183,851        | N/A              | N/A                | N/A         |
| Real Estate/Rental/Leasing      | \$1,629,330           | \$2,475,583      | -\$846,253       | 3,984              | 0.66        |
| Prof, Scientific, and Tech Svcs | \$134,856             | \$427,054        | -\$292,198       | 1,911              | 0.32        |
| Mgt of Companies/Enterprises    | N/D                   | \$11,101         | N/A              | N/A                | N/A         |
| Admin/Sup/Waste Mgt/Rem Svcs    | N/D                   | \$792,029        | N/A              | N/A                | N/A         |
| Educational Services            | N/D                   | \$424            | N/A              | N/A                | N/A         |
| Health Care/Social Assistance   | N/D                   | \$7,587          | N/A              | N/A                | N/A         |
| Arts, Entertainment, and Rec    | N/D                   | \$227,051        | N/A              | N/A                | N/A         |
| Accommodations/Food Svcs        | \$17,599,836          | \$10,292,742     | \$7,307,094      | 10,350             | 1.71        |
| Other Services (except PA)      | \$6,489,300           | \$3,227,041      | \$3,262,259      | 12,172             | 2.01        |
| Public Administration           | N/D                   | \$103,131        | N/A              | N/A                | N/A         |

**For further information, please contact:**

Chance McDavid (Mississippi Development Authority)—601.359.2659—[cmcdavid@mississippi.org](mailto:cmcdavid@mississippi.org)

Alan Barefield (Mississippi State University Extension Service)—662.325.7995—[alan.barefield@msstate.edu](mailto:alan.barefield@msstate.edu)

## 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>

### Publication 2945-149 (POD-02-21)

By **Alan Barefield**, Extension Professor, Department of Agricultural Economics, and **Emily V. Durr**, Student Assistant, Department of Agricultural Economics.

*Copyright 2021 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. Questions about equal opportunity programs or compliance should be directed to the Office of Compliance and Integrity, 56 Morgan, P.O. 6044, Mississippi State, MS 39762, (662) 325-5839.

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. GARY B. JACKSON, Director.