

# FY2020 City/Town Sales Subject to Sales Tax Comparisons

West, MS

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

Category	FY2018	FY2019	FY2020
Total	N/D	\$1,275,771	\$733,549
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	N/D	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	FY2018	FY2019	FY2020
Total Retail Pull Factor	N/A	0.81	0.46
Population**	173	119	119
Per Capita Income***	\$28,371	\$29,976	\$30,535
Retail Population Trade Area Capture	N/A	102	56
Diversions	\$12,420	\$16,548	\$9,730

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

\*\*City/town population data was estimated from 5-year estimates of the 2015—2019 American Community Survey estimates.

\*\*\*Per capita income estimates are for the city/town primary county and estimated from Bureau of Economic Analysis estimates and the Woods & Poole proprietary dataset.

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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 2018, 2019, and 2020.

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

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

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

*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>

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