

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2003**

Tier Three Less Developed Areas	Tier Two Moderately Developed Areas	Tier One Developed Areas
1. Jefferson	29. Winston	56. Adams
2. Holmes	30. Washington	57. Lincoln
3. Issaquena	31. Copiah	58. Pontotoc
4. Choctaw	32. George	59. Simpson
5. Panola	33. Attala	60. Alcorn
6. Wilkinson	34. Bolivar	61. Itawamba
7. Sunflower	35. Marshall	62. Smith
8. Claiborne	36. Stone	63. Lauderdale
9. Tallahatchie	37. Lawrence	64. Scott
10. Sharkey	38. Carroll	65. Tate
11. Noxubee	39. Leflore	66. Tunica
12. Jefferson Davis	40. Jasper	67. Lee
13. Quitman	41. Yalobusha	68. Union
14. Clarke	42. Calhoun	69. Oktibbeha
15. Monroe	43. Prentiss	70. Jackson
16. Kemper	44. Amite	71. Neshoba
17. Benton	45. Coahoma	72. Lamar
18. Webster	46. Yazoo	73. Warren
19. Franklin	47. Marion	74. Hancock
20. Greene	48. Tippah	75. Forrest
21. Walthall	49. Pike	76. Hinds
22. Tishomingo	50. Covington	77. Lafayette
23. Perry	51. Grenada	78. Harrison
24. Humphreys	52. Pearl River	79. Jones
25. Clay	53. Lowndes	80. Desoto
26. Chickasaw	54. Newton	81. Madison
27. Montgomery	55. Leake	82. Rankin
28. Wayne		

December 31, 2002

This county ranking, using the combination of the highest unemployment rate and the lowest per capita income for the most recent thirty-six (36) month period, is being provided to conform with the requirement of §57-73-21 of the Mississippi Code of 1972, as amended.