

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

2004

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

December 31, 2003

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.