

3. Other Sales, Use and Income Tax Information

County Rankings By Year

MISSISSIPPI STATE TAX COMMISSION COUNTY RANKING AND DESIGNATION 1996

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

December 15, 1995

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
1997**

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

December 20, 1996

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
1998**

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

December 9, 1997

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.

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
1999**

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

January 7, 1999

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.

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2000**

Less Developed Areas		Moderately Developed Areas		Developed Areas	
1.	Jefferson	29.	Marion	56.	Pike
2.	Issaquena	30.	Winston	57.	Lowndes
3.	Sunflower	31.	Clarke	58.	Newton
4.	Sharkey	32.	Amite	59.	Lincoln
5.	Holmes	33.	Carroll	60.	Tunica
6.	Tallahatchie	34.	Coahoma	61.	Itawamba
7.	Wilkinson	35.	Lawrence	62.	Pontotoc
8.	Claiborne	36.	Yazoo	63.	Oktibbeha
9.	Jefferson Davis	37.	Washington	64.	Hancock
10.	Quitman	38.	Jasper	65.	Tate
11.	Noxubee	39.	Marshall	66.	Lauderdale
12.	Greene	40.	Montgomery	67.	Union
13.	Perry	41.	Chickasaw	68.	Scott
14.	Panola	42.	Wayne	69.	Jackson
15.	Kemper	43.	Leflore	70.	Lafayette
16.	Humphreys	44.	Stone	71.	Neshoba
17.	Franklin	45.	Webster	72.	Smith
18.	Choctaw	46.	Tippah	73.	Forrest
19.	George	47.	Pearl River	74.	Warren
20.	Copiah	48.	Covington	75.	Lamar
21.	Monroe	49.	Adams	76.	Lee
22.	Bolivar	50.	Calhoun	77.	Harrison
23.	Attala	51.	Yalobusha	78.	Jones
24.	Tishomingo	52.	Alcorn	79.	Hinds
25.	Prentiss	53.	Leake	80.	Madison
26.	Walthall	54.	Grenada	81.	Desoto
27.	Benton	55.	Simpson	82.	Rankin
28.	Clay				December 23, 1999

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.

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

2001

Tier Three Less Developed Areas	Tier Two Moderately Developed Areas	Tier One Developed Areas
1. Jefferson	29. Benton	56. Lowndes
2. Issaquena	30. Coahoma	57. Leake
3. Sharkey	31. Winston	58. Tunica
4. Holmes	32. Clay	59. Pontotoc
5. Sunflower	33. Washington	60. Itawamba
6. Tallahatchie	34. Prentiss	61. Lincoln
7. Jefferson Davis	35. Amite	62. Alcorn
8. Wilkinson	36. Carroll	63. Oktibbeha
9. Claiborne	37. Yazoo	64. Lauderdale
10. Noxubee	38. Montgomery	65. Tate
11. Quitman	39. Wayne	66. Smith
12. Kemper	40. Chickasaw	67. Hancock
13. Choctaw	41. Leflore	68. Neshoba
14. Panola	42. Jasper	69. Union
15. Greene	43. Stone	70. Lafayette
16. Copiah	44. Marshall	71. Forrest
17. Franklin	45. Yalobusha	72. Lamar
18. Perry	46. Covington	73. Warren
19. Monroe	47. Webster	74. Lee
20. Humphreys	48. Adams	75. Scott
21. Tishomingo	49. Pearl River	76. Jackson
22. George	50. Calhoun	77. Hinds
23. Walthall	51. Tippah	78. Harrison
24. Clarke	52. Newton	79. Jones
25. Lawrence	53. Pike	80. Madison
26. Bolivar	54. Grenada	81. Desoto
27. Attala	55. Simpson	82. Rankin
28. Marion		December 29, 2000

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.

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

2002

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

December 28, 2001

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.

**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.

**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.

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2005**

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

December 13, 2004

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.

MISSISSIPPI STATE TAX COMMISSION

COUNTY RANKING AND DESIGNATION

2006

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

December 21, 2005

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.

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2007**

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

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2008**

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

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2009**

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

**MISSISSIPPI STATE TAX COMMISSION
COUNTY RANKING AND DESIGNATION
2010**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2011**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2012**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2013**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2014**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2015**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2016**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2017**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2018**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2019**

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

**DEPARTMENT OF REVENUE
COUNTY RANKING AND DESIGNATION
2020**

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