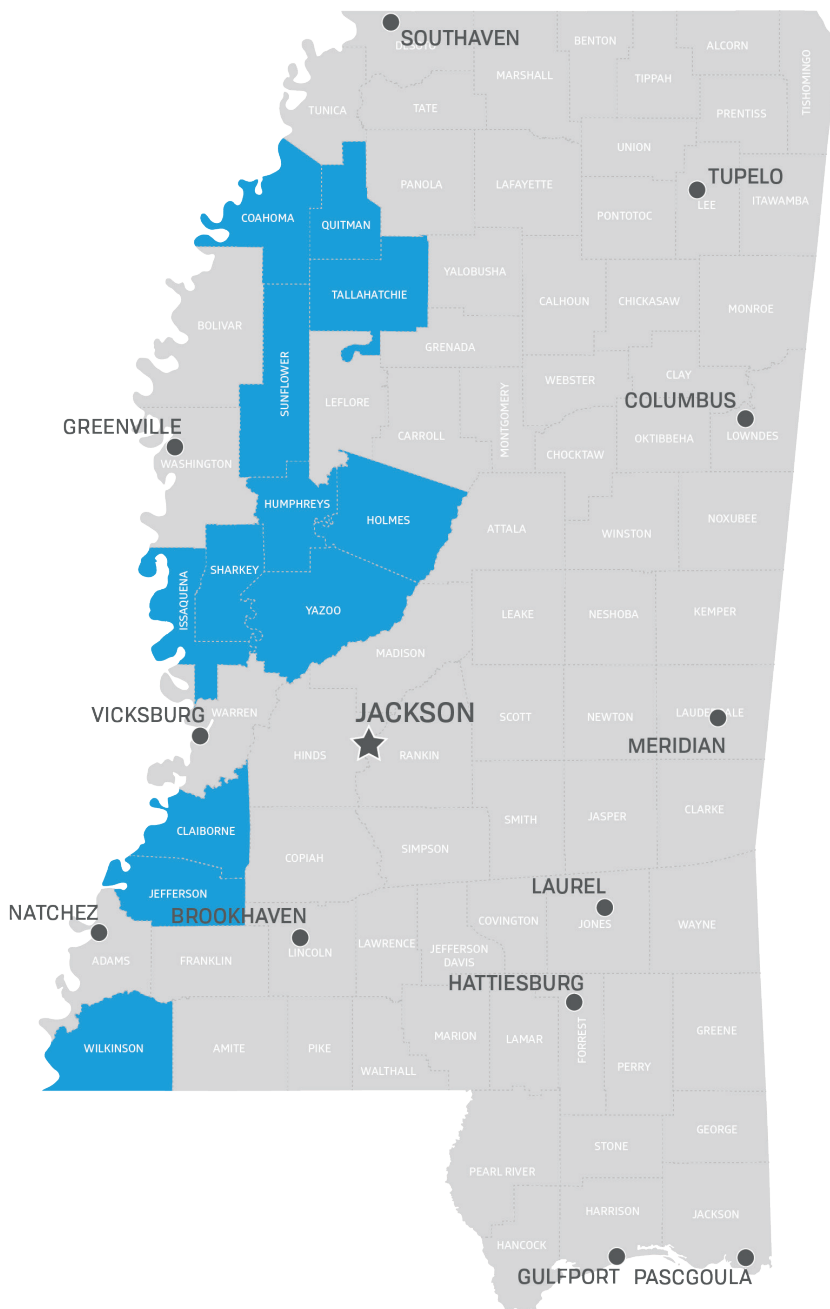


GAP - Eligible Counties in Mississippi



ECONOMIC
DEVELOPMENT

The Growth and Prosperity (GAP) Areas Tax Exemption was created to encourage businesses to locate facilities and hire individuals in areas that have thirty percent (30%) or more of the population at or below the federal poverty level according to the most recent official data compiled by the United States Census Bureau or have an unemployment rate that is two hundred percent (200%) of the state's average unemployment rate. A county or supervisor's district applies to MDA to be designated as a GAP Area. After the application has been approved, the GAP Area is issued a certificate of public convenience and necessity. At this time, an eligible business that constructs a new facility or expands an existing facility located in one of these GAP Areas can apply to MDA for exemptions towards state and local sales, income, franchise, and property taxes for a period of ten (10) years or until December 31, 2031, whichever occurs first. A business that relocates from a county in Mississippi to a GAP Area is not eligible for the exemption.



GAP COUNTIES 2022

1. Claiborne
2. Coahoma
3. Holmes
4. Humphreys
5. Issaquena
6. Jefferson
7. Quitman
8. Sharkey
9. Sunflower
10. Tallahatchie
11. Wilkinson
12. Yazoo