I. p. 21, small retail store employment and sales tax rates

II. p. 22, falsification test for effects of sales tax rates on grocery employment

III. p. 23, footnote 36, BB/A and manufacturing employment specifications with sales tax rates interacted with population and its square (two tables)

IV. p. 28, footnote 44, new store employment for non-BB/A stores

V. p. 31, footnote 47, falsification test for effects of sales tax rates on grocery employment in border-interior specifications

VI. p. 32, footnote 49, dynamic models BB/A stores and manufacturing, with border-interior specifications

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| **I.** **Regression Results Explaining Total Retail Employment**  **Excluding Big Box and Anchor Store Retail Employment,**  **County-Level Analysis** | | | | | | |
| Explanatory variables | (1) | (1’) | (2) | (2’) | (3) | (3’) |
| Unwgt. | Wgt. | Unwgt. | Wgt. | Unwgt. | Wgt. |
| Sales tax rate, current | -0.0006 (0.014) | -0.008 (0.014) | -0.022 (0.014) | -0.025\*\* (0.011) | -0.016 (0.015) | -0.012 (0.011) |
| Sales tax rate, lagged | - | - | 0.014 (0.014) | 0.015 (0.014) | 0.011 (0.015) | 0.010 (0.012) |
| Neighboring sales tax rate, current | - | - | - | - | -0.032 (0.032) | -0.064\*\* (0.019) |
| Neighboring sales tax rate, lagged | - | - | - | - | 0.022 (0.021) | 0.022\* (0.013) |
| Effect of a unit increase in current plus lagged sales tax rate | | | -0.008 (0.018) | -0.010 (0.018) | -0.005 (0.019) | -0.002 (0.019) |
| R2 | 0.99 | 0.99 | 0.99 | 0.99 | 0.99 | 0.99 |
| Notes: The dependent variable is the log of total retail employment excluding big box and anchor store retail employment. All specifications include county and year fixed effects, and county-time trend interactions. Standard errors are clustered at the county level. 1992 population levels are used as weights in the columns labeled “Wgt.” Other details from notes to Table 4A apply here. | | | | | | |

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| **II. Regression Results Explaining Retail Employment at Regular Grocery Stores, Falsification Test,**  **County-Level Analysis** | | | | |
| Explanatory variables | (1) | (1’) | (2) | (2’) |
| Unwgt. | Wgt. | Unwgt. | Wgt. |
| Sales tax rate, current | 0.011 (0.032) | 0.015 (0.029) | -0.050 (0.031) | -0.009 (0.020) |
| Sales tax rate, lagged | - | - | 0.044 (0.034) | 0.015 (0.016) |
| Effect of a unit increase in current plus lagged sales tax rate | | | -0.006 (0.034) | 0.005 (0.029) |
| R2 | 0.99 | 0.997 | 0.996 | 0.997 |
| Notes: The dependent variable is the log of retail employment at grocery stores; Wal-Mart and Costco were excluded because they are classified as grocery stores but sell many non-grocery items that are taxed. All specifications include county and year fixed effects, and county-time trend interactions. Standard errors are clustered at the county level. 1992 population levels are used as weights in the columns labeled “Wgt.” Other details from notes to Table 4A apply here. | | | | |

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| **III.A: Regression Results Explaining Retail Employment**  **at Big Box and Anchor Stores, County-Level Analysis** | | | | | | |
| Explanatory variables | (1) | (1’) | (2) | (2’) | (3) | (3’) |
| Unwgt. | Wgt. | Unwgt. | Wgt. | Unwgt. | Wgt. |
| Sales tax rate, current | 0.312 (0.210) | 0.266 (0.097) | 0.033 (0.157) | 0.157 (0.084) | -0.004 (0.229) | 0.167 (0.093) |
| Sales tax rate, lagged | - | - | 0.470 (0.432) | 0.216 (0.118) | 0.521 (0.421) | 0.214 (0.123) |
| Sales tax rate, current × (BYP/100,000) | -0.097 (0.088) | -0.075 (0.027) | 0.017 (0.063) | -0.052 (0.025) | 0.016 (0.070) | -0.054 (0.026) |
| Sales tax rate, lagged × (BYP/100,000) | - | - | -0.195 (0.197) | -0.052 (0.035) | -0.188 (0.181) | -0.052 (0.035) |
| Sales tax rate, current × (BYP2/10,000,000) | 5.6e-6 (4.2e-6) | 4.0e-6 (1.1e-6) | 1.7e-7 (2.9e-6) | 3.2e-6 (1.0e-6) | 1.6e-7 (3.3e-6) | 3.3e-6 (1.1e-6) |
| Sales tax rate, lagged × (BYP2/10,000,000) | - | - | 9.0e-6 (9.4e-6) | 1.9e-6 (1.5e-6) | 8.8e-6 (8.7e-6) | 1.9e-6 (1.5e-6) |
| Neighboring sales tax rate, current | - | - | - | - | 0.245 (0.489) | -0.035 (0.095) |
| Neighboring sales tax rate, lagged | - | - | - | - | -0.282 (0.220) | 0.017 (0.077) |
| Effect of a unit increase in current local sales tax rate | 0.140 (0.067) | 0.131 (0.054) | - | - | - | - |
| Effect of a unit increase in current plus lagged local sales tax rate | - | - | 0.183 (0.097) | 0.184 (0.068) | 0.206 (0.118) | 0.188 (0.071) |
| R2 | 0.98 | 0.99 | 0.98 | 0.98 | 0.98 | 0.99 |
| The dependent variable is the log of employment in big box and anchor stores. BYP= base year (1992) level population. Marginal effects are evaluated at the mean of BYP distribution. BYP is used for the regression weights. There are 1,005 observations for the contemporaneous specifications, and 938 observations for the specifications with lags. The sales tax rate variable is the sum of the local sales tax plus the 6% general Florida sales tax, measured in units of 0-100. All specifications include county and year fixed effects, and county-time trend interactions. Standard errors are clustered at the county level. | | | | | | |

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| **IIIB: Regression Results Explaining Manufacturing Employment, County-Level Analysis** | | | | | | | | |
| Explanatory variables | (1) | (1’) | (2) | (2’) | (3) | (3’) | (3) | (3’) |
| Unwgt. | Wgt. | Unwgt. | Wgt. | Unwgt. | Wgt. | Unwgt. | Wgt. |
| Sales tax rate, current | -0.061 (0.072) | -0.016 (0.049) | 0.044 (0.068) | 0.004 (0.033) | 0.049 (0.078) | -0.023 (0.037) | - | - |
| Sales tax rate, lagged | - | - | -0.138 (0.077) | -0.010 (0.051) | -0.155 (0.076) | -0.040 (0.052) | -0.139 (0.083) | -0.049 (0.062) |
| Sales tax rate, current × (BYP/100,000) | 0.020 (0.034) | -0.002 (0.022) | -0.020 (0.033) | -0.001 (0.015) | -0.018 (0.035) | 0.007 (0.015) | - | - |
| Sales tax rate, lagged × (BYP/100,000) | - | - | 0.052 (0.033) | -0.010 (0.019) | 0.051 (0.033) | -0.005 (0.018) | 0.044 (0.035) | -0.003 (0.023) |
| Sales tax rate, current × (BYP2/10,000,000) | -8.7e-7 (1.5e-6) | 1.0e-9 (1.0e-6) | 1.3e-6 (1.6e-6) | 1.7e-7 (7.3e-7) | 1.2e-6 (1.6e-6) | -1.7e-7 (6.9e-7) | - | - |
| Sales tax rate, lagged × (BYP2/10,000,000) | - | - | -2.8e-6 (1.6e-6) | 1.2e-7 (8.3e-7) | -2.8e-6 (1.6e-6) | -1.1e-7 (7.8e-7) | -2.2e-6 (1.6e-6) | -1.4e-7 (1.0e-6) |
| Neighboring sales tax rate, current | - | - | - | - | -0.051 (0.112) | 0.039 (0.044) | -0.030 (0.097) | 0.037 (0.037) |
| Neighboring sales tax rate, lagged | - | - | - | - | 0.080 (0.080) | 0.068 (0.045) | 0.076 (0.082) | 0.066 (0.047) |
| Effect of a unit increase in current local sales tax rate | -0.025 (0.035) | -0.019 (0.032) | - | - | - | - | - | - |
| Effect of a unit increase in current plus lagged local sales tax rate | - | - | -0.036 (0.046) | -0.028 (0.042) | -0.048 (0.060) | -0.061 (0.048) | -0.059 (0.044) | -0.055 (0.036) |
| R2 | 0.99 | 0.99 | 0.99 | 0.99 | 0.98 | 0.99 | 0.99 | 0.99 |
| The dependent variable is the log of manufacturing employment. BYP= base year (1992) level population. Marginal effects are evaluated at the mean of BYP distribution. BYP is used for the regression weights. There are 1,005 observations for the contemporaneous specifications, and 938 observations for the specifications with lags. The sales tax rate variable is the sum of the local sales tax plus the 6% general Florida sales tax, measured in units of 0-100. All specifications include county and year fixed effects, and county-time trend interactions. Standard errors are clustered at the county level. | | | | | | | | |

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| **IV. Regression Results Explaining Changes in Retail Employment at New Establishments Excluding Big Box and Anchor Stores,**  **County-Level Analysis** | | | | |
|  | Retail stores excluding big box and anchor stores | | | |
|  | Change in employment at new stores,  one-year window | | Change in employment at new stores,  two-year window | |
| Explanatory variables, first differences | (1) | (1’) | (2) | (2’) |
| Unwgt. | Wgt. | Unwgt. | Wgt. |
| Sales tax rate, current | -169.219  (202.430) | -1296.641  (1122.111) | 50.993  (122.729) | -182.199  (471.968) |
| Sales tax rate, lagged one year | -77.397  (104.964) | -200.121  (410.300) | -174.985  (124.349) | -850.756  (735.485) |
| Sales tax rate, lagged two years | 12.600  (133.453) | 368.348  (783.810) | 88.483  (113.659) | 870.621  (866.762) |
| Sum of sales tax coefficients (cumulative effect) | -234.016  (258.935) | -1128.415  (934.362) | -35.509  (140.817) | 162.334  (386.603) |
| R2 | 0.940 | 0.934 | 0.944 | 0.940 |
| N | 804 | 804 | 737 | 737 |
| The dependent variable is employment created by births or move-ins of stores. For the one-year window, births or move-ins are identified as stores that had zero employment in the county in period *t−*1, but positive employment in the county in period *t.* The change in employment is then employment in period *t*, which measures the employment created by the birth or move-in. The first differences of the explanatory variables are computed over one year in columns (1) and (1’) and over two years in columns (2) and (2’). All specifications include county and year fixed effects; the county-trend interactions drop out because of the differencing. Standard errors are clustered at the county level. 1992 population levels are used as weights in the columns labeled “Wgt.” Notes from Tables 4A, 4B, 4D, and 6 apply here. | | | | |

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| **V. Regression Results Explaining FIRE and Grocery Store Employment Border-Interior Analysis** | | |
|  | Grocery stores | |
| Explanatory variables | (1) | (2) |
| Sales tax rate, current | 0.000  (0.078) | 0.088 (0.093) |
| Sales tax rate, lagged | 0.032  (0.062) | 0.107 (0.072) |
| Sales tax rate, current, x border dummy | -0.036 (0.098) | -0.110 (0.108) |
| Sales tax rate, lagged, x border dummy | -0.016 (0.084) | -0.067 (0.093) |
| Neighboring sales tax rate, current | - | -0.090\* (0.053) |
| Neighboring sales tax rate, lagged | - | -0.086\* (0.051) |
| Effect of a unit increase in current plus lagged sales tax rate | 0.032 (0.105) | 0.195\* (0.117) |
| Effect of a unit increase in current plus lagged sales tax rate on employment in border regions (main effects plus interactions) | -0.019 (0.076) | 0.018 (0.080) |
| Difference in effect of current plus lagged sales tax rate between border and interior regions (sum of border interactions) | -0.052 (0.132) | -0.177 (0.130) |
| R2 | 0.98 | 0.98 |
| The dependent variable is the log of total employment. There are 3,878 sub-county-year observations. The sales tax rate variable is the sum of the local sales tax plus the 6% general Florida sales tax, measured in units of 0-100. The classification of border and interior regions is based on 1-mile border zones. All regressions include fixed effects for each sub-county area (each unique border area and county interior), year fixed effects, and county-time trend interactions. Standard errors are clustered at the sub-county region level. Estimates are not weighted. | | |

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| **VI. Regression Results Explaining Changes in Big Box and Anchor Store Retail Employment and Manufacturing Employment, First Difference and Variable Lag Specifications, Border-Interior Analysis** | | | | |
|  | Retail big box and anchor stores | | Manufacturing | |
|  | One-year first differences | Two-year first differences | One-year first differences | Two-year first differences |
| Explanatory variables, first differences | (1) | (2) | (3) | (4) |
| Sales tax rate, current | 0.065 (0.087) | 0.267\* (0.141) | - | - |
| Sales tax rate, current x border | -0.100 (0.085) | -0.320\*\* (0.143) | - | - |
| Sales tax rate, lagged one year | -0.007 (0.310) | -0.195 (0.224) | -0.081\* (0.046) | -0.077 (0.074) |
| Sales tax rate, lagged one year x border | -0.017 (0.310) | 0.210 (0.226) | -0.052 (0.095) | -0.038 (0.116) |
| Sales tax rate, lagged two years | 0.178 (0.135) | 0.495\*\*\* (0.191) | -0.040 (0.035) | -0.047 (0.038) |
| Sales tax rate, lagged two years x border | -0.234\*\*\* (0.137) | -0.581\*\*\* (0.196) | 0.035 (0.068) | 0.046 (0.091) |
| Sales tax rate, lagged three years | - | - | -0.049\*\* (0.024) | -0.058 (0.041) |
| Sales tax rate, lagged three years x border | - | - | 0.029 (0.056) | 0.109 (0.081) |
| Sum of sales tax coefficients in the interior regions (cumulative main effects) | 0.236 (0.291) | 0.568\*\*\* (0.211) | -0.171\*\* (0.083) | -0.183\* (0.104) |
| Sum of sales tax coefficients in the border regions (cumulative main effects and interactions) | -0.115\*\* (0.050) | -0.124\*\* (0.056) | -0.159 (0.120) | -0.066 (0.134) |
| Difference in cumulative effects between the border and interior regions (sum of cumulative border interactions) | -0.351 (0.287) | -0.691\*\*\* (0.215) | 0.012 (0.128) | 0.116 (0.145) |
| R2 | 0.024 | 0.055 | 0.024 | 0.046 |
| Aside from the additional lags and using short first differences rather than within-group estimation, notes from Tables 8B and 8C apply here. The first differences of the explanatory variables are computed over one year or two years, as indicated in the column heading. All specifications include sub-county and year fixed effects; the county-trend interactions drop out because of the differencing. The sub-county-year observations in regression (1) are 3,324, in regressions (2) and (3) they are 3,047, and in regression (4) they are 2,770. | | | | |