

TSPLOST OVERVIEW

Background:

In 2010, the [Transportation Investment Act](#) (TIA) provided an opportunity for regions throughout Georgia to impose a 1 percent Regional Transportation Special Purpose Local Option Sales Tax (TSPLOST) to fund transportation improvements within their region. Only three of the 12 regions were successful in passing the tax in 2012.

To provide another transportation funding option, the Georgia General Assembly passed a Single County TSPLOST in 2015. The Single County TSPLOST allows individual counties that are not part of a regional effort to levy a sales tax solely dedicated for transportation purposes.

Discussions around the possibility of single counties going out on their own to collect a TSPLOST have also initiated conversations within regions to consider a reattempt at a Regional TSPLOST.

Counties in the metro Atlanta region had the first opportunity to hold a Single County TSPLOST referendum and to date, Fulton County is the only one to do so. On Nov. 8, 2016, residents in Fulton County voted to approve a 0.75-cent sales tax for transportation purposes. Nov. 7, 2017, will be the first opportunity counties outside of the metro Atlanta region have to hold a referendum on Single County TSPLOST.

According to ACCG, Georgia's County Association, eight counties will hold Single County TSPLOST referendums this November while two regions are considering a May 2018, referendum.

Current TSPLOST Law:

To qualify for a Single County TSPLOST, the county must already impose a regular SPLOST. TSPLOST is meant to meet a transportation need above and beyond regular SPLOST or to free up regular SPLOST for non-transportation related capital projects. Single County TSPLOST can be levied up to five years at a fractional rate up to 1 percent in .05 percent increments if there is an intergovernmental agreement with the qualified cities within the county.

If there is no intergovernmental agreement in place, the tax can only be levied up to .75 percent. With no intergovernmental agreement in place, the default distribution formula between the county and its cities is a formula based on the amount of expenditures made for transportation in the most recent three fiscal years.

A Regional TSPLOST allows for the tax to be levied up to 10 years and 25 percent of the funds are discretionary money that goes back to each individual local government. An incentive to pass a Regional TSPLOST is that the Local Maintenance & Improvement Grant (LMIG) match is 10 percent in contrast to the 30 percent required for non-regional TSPLOST local governments.

[HB 134](#), passed during the 2017 Georgia General Assembly, refined the Single County TSPLOST law as well as made adjustments to the Regional TSPLOST law. The legislation allows Single County TSPLOST to fund state transportation projects, permits more than one Single County TSPLOST to be levied at the same time as long as the amount does not exceed 1 percent and allows cities to bond their TSPLOST projects.

Lastly, HB 134 clarifies that after Jan. 1, 2018, Regional TSPLOST and a Single County TSPLOST cannot be on the ballot at the same time. After Jan.1, 2018, a county would only be allowed to put a Single County TSPLOST on the ballot if the Regional TSPLOST process had not begun in that county's region. The Regional TSPLOST process begins when a majority of the counties' boards of commissioners in the region passes a resolution calling for the Regional TSPLOST process to begin.

It may be possible that a Single County TSPLOST and a Regional TSPLOST can be collected at the same time if the Single County TSPLOST is imposed first, or, if prior to Jan. 1, 2018, both are on the same ballot. The law is unclear. An opinion from the attorney general has been requested on this scenario.

If you are considering a TSPLOST (Single or Regional), reach out to staff at your Regional Commission, GDOT, ACCG or GMA – we're all here to serve as a resource as you explore this transportation funding mechanism.

Counties considering a May 22, 2018, Single County TSPLOST Ballot Referendum:

Banks
Bryan
Bulloch
Dade
Early
Seminole
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Regions considering a May 22, 2018, Regional TSPLOST Ballot Referendum:

Middle Georgia Region
Southern Georgia Region

Resources:

[Regional TSPLOST Guide](#)
[Single County TSPLOST Q & A](#)
[ACCG SPLOST Guide](#)

This article written by:

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