

## Frequently Asked Questions

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- **What is a TSPLOST?**

A Special Purpose Local Option Sales Tax (SPLOST) is a sales tax used to fund capital outlay projects proposed by the county government and municipal governments. A Transportation SPLOST is simply a sales tax where the capital outlays are intended for transportation purposes only.

- **When can the TSPLOST be implemented?**

Collection will actually begin on the first day of the calendar quarter following an 80-day period after the vote. The referendum must be conducted during the next scheduled election following agreement on the project list. It is anticipated that the vote will occur in November of 2021 and collection will start on April 1, 2022.

- **Isn't there already a TSPLOST?**

The first county-wide TSPLOST, approved by voters in 2016, will expire in March 2022. The vote this year would extend the TSPLOST by an additional five years to fund even more transportation projects.

- **How much money would be raised through the 2021 TSPLOST?**

Projections indicate the 2021 TSPLOST would generate \$545 Million county-wide, with the proceeds being divided among Fulton County's municipalities (excluding Atlanta) based on resident population. This would mean approximately \$31 Million being generated to fund transportation improvements in East Point.

- **Will all the money generated through the TSPLOST be spent on actual transportation projects?**

TSPLOST funds will be spent on transportation project design, engineering, construction, right-of-way acquisition, and project management. The exception would be a 1% allocation that the law requires be paid to the general fund of the State Treasury to defray the cost of administration by the State (*Reference O.C.G.A 48-8-269.94 and 269.9991*)

- **How can TSPLOST funds be spent?**

Funds can be spent on “transportation improvements” as defined in O.C.G.A 48-8-260(5) which states:

O.C.G.A 48-8-260

*(5) 'Transportation purposes' means and includes roads, bridges, public transit, rails, airports, buses, seaports, including without limitation road, street, and bridge purposes pursuant to paragraph (1) of subsection (b) of Code Section 48-8-121(see below), and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multiyear obligations issued to finance such purposes. Such purposes shall also include the retirement of previously incurred general obligation debt with respect only to such purposes, but only if an intergovernmental agreement has been entered into under this article.*

O.C.G.A. 48-8-121(b)

*(1) If the resolution or ordinance calling for the imposition of the tax specified that the proceeds of the tax are to be used in whole or in part for capital outlay projects consisting of road, street, and bridge purposes, then authorized uses of the tax proceeds shall include:*

*Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle paths;*

*(A) Construction of roads, streets, bridges, sidewalks, and bicycle paths;*

*(B) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle paths, including resurfacing;*

*(C) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;*

*(D) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and bicycle paths; and*

*(E) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle paths*

*(2) Storm-water capital outlay projects and drainage capital outlay projects may be funded pursuant to subparagraph (a)(1)(D) of Code Section 48-8-111 or in conjunction with road, street, and bridge capital outlay projects.*