

TRANSPORTATION SPLOST

SPECIAL PURPOSE LOCAL OPTION SALES TAX

What is a Transportation SPLOST?

A Transportation Special Purpose Local Option Sales Tax (TSPLOST) is a 1% sales tax collected on the sales of certain goods and services over a six-year period for a specific program of transportation projects. For a Transportation SPLOST to be enacted, it must be approved by voters in a referendum.

Current sales tax in Hall County:

By utilizing sales tax to raise dedicated transportation funding, the sole burden of funding road projects transfers from a limited group of land and property owners within Hall County to a broader spectrum of sales taxpayers who do not necessarily reside in Hall County. For example, Lake Lanier attracts over 10 million visitors annually who would contribute to Transportation SPLOST funding by making retail purchases while visiting Hall County establishments.

This additional 1 penny tax will help fund transformational road improvement projects that are designed with the intent to improve traffic flow, reduce congestion, and enhance traffic safety. If approved by Hall County voters this new Transportation SPLOST would change the sales tax rate in Hall County from 7% to 8%.

General guidelines for Transportation SPLOST projects:

- 'Transportation purposes' includes roads, bridges and all accompanying infrastructure and services necessary to provide access to these facilities.
- Roads, streets, sidewalks, bicycle paths and bridge purposes including acquisition of right-of-way, relocation of utilities, construction, resurfacing, patching, milling, widening, culvert repair and stormwater and drainage capital outlay projects.

These transportation projects would otherwise be paid for with General Fund and property tax revenues.

Projected Revenue Forecast: **\$390 million**

Conservative estimates of revenues for the single county Transportation SPLOST total \$390 million. Additionally, state law requires 1% of those revenues to be paid to the general fund of the state treasury in order to defray the cost of administration at the state treasury.

Sample Ballot Question *For vote on November 5, 2024 ballot*

Yes No

Shall a special 1 percent sales and use tax be imposed in the special district consisting of Hall County for a period of time not to exceed 6 years and for the raising of an estimated amount of \$390,000,000 for transportation purposes?

O.C.G.A. 48-8-263

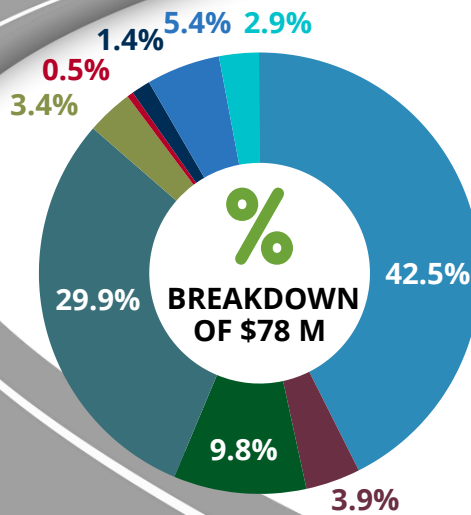
**For example only. Actual ballot may include additional information.*

PROPOSED COUNTY TRANSPORTATION SPLOST PROJECTS: 80%

Spout Springs Phase II	\$40.0 M
McEver Road Widening Phase I	\$58.0 M
White Sulphur Road/Crescent Drive Corridor Improvements	\$52.0 M
Ridge Road Improvements	\$40.0 M
Park Hill Drive: Intersections and Improvements	\$11.0 M
Hilton Drive Extension	\$26.0 M
McEver Road: Intersection Improvements	\$10.0 M
SR 365: Safety Improvements	\$20.0 M
SR 369/Browns Bridge Road: Corridor Improvements	\$35.9 M
Little Five Points Intersection	\$2.5 M
Mt Vernon and Rilla Road Intersection	\$3.0 M
Mt Vernon and Jim Hood Road Intersection	\$2.5 M
Memorial Park Drive and Atlanta Highway Intersection	\$4.0 M
Frazer Road: Corridor Improvements	\$1.5 M
Mulberry Street Connector	\$2.5 M
Main Street at Flat Creek Road Roundabout	\$0.8 M
Old Oakwood Road Culvert Replacement	\$1.3 M
Thompson Mill Road Resurfacing and Sidewalks	\$1.0 M
TOTAL	\$312.0 M

DISTRIBUTION TO JURISDICTIONS: 20%

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Unincorporated Hall	\$33.15 M
Braselton	\$3.12 M
Flowery Branch	\$7.64 M
Gainesville	\$23.39 M
Buford	\$2.65 M
Gillsville	\$0.39 M
Clermont	\$1.09 M
Oakwood	\$4.21 M
Lula	\$2.34 M
Rest Haven	\$0.02 M
TOTAL	\$78.00 M



There are currently 110 counties out of 159 counties in Georgia participating in Single County and Regional County Transportation SPLOSTs.