



## **HB 134 - Single County T-SPLOST Reforms**

**Background:** In 2010, the [Transportation Investment Act](#) (TIA) provided an opportunity for regions throughout Georgia to impose a 1 percent sales tax to fund transportation improvements within their region. Only 3 of the 12 regions were successful in passing the tax.

To provide another transportation funding option, in 2015, the Georgia General Assembly passed a single county transportation sales tax option. Individual counties, that are not a part of a Regional T-SPLOST, are now allowed to levy a sales tax solely dedicated for transportation purposes.

### **Single County T-SPLOST Law:**

- To qualify, county must already impose a regular SPLOST.
- Single County T-SPLOST can be levied up to 5 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 be levied up to .75 percent.
- A Single County T-SPLOST and a Regional T-SPLOST tax cannot be collected at the same time.
  - If your county is in collecting a Regional T-SPLOST, then you cannot collect a Single County T-SPLOST. If one county in your region is collecting a Single County T-SPLOST, your region cannot collect a Regional T-SPLOST. Regions are defined by [Regional Commission](#) boundaries.

### **HB 134 adds flexibility, clarifications and enhancements to the existing Single County T-SPLOST law by doing the following:**

- Allows Single County T-SPLOST to fund state transportation projects, as is allowed in regular SPLOST law.
- Removes dates that are no longer relevant so now all counties, with the exception of Fulton County who has their own code section, would follow the same Single County T-SPLOST law. November 7, 2017, is the first date a Single County T-SPLOST can be on the ballot for all counties not currently collecting a Regional T-SPLOST.
- Permits more than one Single County T-SPLOST to be levied at the same time as long as the amount does not exceed 1 percent.

- After January 1, 2018, clarifies that a Regional T-SPLOST and a Single County T-SPLOST cannot be on the ballot at the same time.
  - For the November 7, 2017 election, both a Single County T-SPLOST and a Regional T-SPLOST can be on the same ballot; however, only the Regional T-SPLOST can legally be collected if both referendums passed.
  - After January 1, 2018, a county would only be allowed to put a Single County T-SPLOST on the ballot if the Regional T-SPLOST process had not begun in that county's region.
    - The Regional T-SPLOST process begins when a majority of the County Board of Commissions in the region passes a resolution calling for the Regional T-SPLOST process to begun.
- And lastly, counties have the authority to bond their T-SPLOST projects. This bill allows cities to bond their T-SPLOST projects.

**Resources:**

[HB 134](#)

[ACCG SPLOST Guide](#)

[Fulton County T-SPLOST](#)

[Transportation Investment Act \(TIA\)](#)