



HB 134 - Single County TSPLOST Reforms

Background: In 2010, the [Transportation Investment Act](#) (TIA) provided an opportunity for regions throughout Georgia to impose a 1 percent regional TSPLOST 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 General Assembly passed a single county TSPLOST 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 TSPLOST Law:

- To qualify, county must already impose a regular SPLOST.
- Single County TSPLOST 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 only be levied up to .75 percent.
- It may be possible that a Single County T-SPLOST and a Regional TSPLOST tax can be collected at the same time if the single county TSPLOST is imposed first, or, if prior to January 1, 2018, both are on the same ballot. The law is unclear.
 - If your county is collecting a Regional T-SPLOST, then you cannot collect a Single County T-SPLOST. Regions are defined by [Regional Commission](#) boundaries.

HB 134 adds flexibility, clarifications and enhancements to the existing Single County TSPLOST law by doing the following:

- Allows Single County TSPLOST 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 which has its own, separate provision) , would follow the same Single County TSPLOST law. November 7, 2017, is the first date a Single County TSPLOST can be on the ballot for all counties not currently collecting a Regional TSPLOST.
- Permits more than one Single County TSPLOST to be levied at the same time as long as the combined rate does not exceed 1 percent.

- After January 1, 2018, clarifies that a Regional TSPLOST and a Single County TSPLOST cannot be on the ballot at the same time.
 - For the November 7, 2017 election, both a Single County TSPLOST and a Regional TSPLOST can be on the same ballot. The law is unclear as to what happens if both referendums passed.
 - After January 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 County Boards of Commissioners in the region passes a resolution calling for the Regional TSPLOST process to begun.
- And lastly, counties have the authority to bond their TSPLOST projects. This bill allows cities to bond their TSPLOST projects.

Resources:

[HB 134](#)

[ACCG SPLOST Guide](#)

[Fulton County TSPLOST](#)

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