

Single County TSPLOST Guide



To be used as general guidance.
Please make sure to verify all action through the county attorney.

1. What is a single county TSPLOST?

The 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.¹ A single county TSPLOST is a sales tax where the projects consist of transportation purposes only.²

2. What sales tax is currently being collected in your county? Does the law allow for an additional tax?

To qualify to hold a TSPLOST referendum, a county must already impose a regular SPLOST.

State law imposes a 2% cap on local sales taxes. Most counties have several different 1% sales taxes (SPLOST, LOST, ESPLOST, etc.) Single county TSPLOST is one of these tax options. In most counties, this tax will NOT affect any other local sales and use taxes, as up to 1% of transportation-related sales taxes (single county TSPLOST, regional TSPLOST, transit SPLOST, and MARTA) are exempted from the 2% cap.³

3. How much money will be raised with a single county TSPLOST? What sales are exempt from the single county TSPLOST?

The amount of money collected will depend on the volume of taxable transactions in your county and your sales tax rate. Current SPLOST collections could be used to project anticipated proceeds after subtracting the following types of transactions which are expressly exempted from single county TSPLOST purposes versus SPLOST⁴:

- The sale or use of fuels used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;
- The sale or use of motor fuel used for propulsion of motor vehicles on the public highways;
- The sale or use of motor fuel for public mass transit; and
- The sale or use of energy used in the manufacturing or processing of tangible goods primarily for resale;

¹ See O.C.G.A. § 48-8-110, et seq.

² See O.C.G.A. § 48-8-260, et seq.

³ See O.C.G.A. § 48-8-6(a)(1)(B).

⁴ O.C.G.A. § 48-8-269.

4. Are groceries exempt from the single county TSPLOST?

No. The single county TSPLOST is written to specifically apply the tax to sales of food and food items that are normally exempt from state sales taxes.⁵

5. Which cities are eligible to participate in the single county TSPLOST?

As with the original SPLOST, a city must be a ‘qualified municipality’ to receive a share of the tax proceeds.⁶ To be a ‘qualified municipality’ the city must be located wholly or partially within the special district that is allowed to share in TSPLOST proceeds and provide at least three of the following services, either directly or by contract:

- (A) Law enforcement;
- (B) Fire protection (which may be furnished by a volunteer fire force) and fire safety;
- (C) Road and street construction or maintenance;
- (D) Solid waste management;
- (E) Water supply or distribution or both;
- (F) Waste-water treatment;
- (G) Storm-water collection and disposal;
- (H) Electric or gas utility services;
- (I) Enforcement of building, housing, plumbing, and electrical codes and other similar codes;
- (J) Planning and zoning;
- (K) Recreational facilities; or
- (L) Library.

6. How is a referendum called?

A formal meeting must be called by the county to discuss possible projects to be included in the referendum and the rate of tax.⁷ The law requires that the formal meeting must be held at least 30 days prior to the calling of a referendum.

Meeting notice must be hand delivered or mailed at least ten days prior to the date of the meeting to each qualified municipality within the special district. The meeting notice must include the date, time, place and purpose of the meeting.

Following the meeting, the county and the qualified municipality or municipalities representing more than fifty percent of the municipal population within the county must enter into an intergovernmental agreement (IGA) that must contain a minimum set of information.⁸

As soon as practicable following the meeting between the county and qualified cities and the execution of the requisite IGA, the governing authority of the county shall adopt by majority vote a resolution calling for the Single County TSPLOST referendum.

The resolution for the call for the referendum must then be submitted to the County Election Superintendent and include the following:

- Specific transportation purposes to be funded
- The approximate cost of those purposes and the amount of net proceeds expected to be raised
- The maximum amount of time in calendar years

⁵ O.C.G.A. § 48-8-269(b).

⁶ O.C.G.A. § 48-8-260(3).

⁷ O.C.G.A. § 48-8-262(a).

⁸ O.C.G.A. § 48-8-262(b)(2).

7. What happens to the cities that don't sign the IGA?

Cities that do not execute the IGA are treated as absent municipalities and may not receive less than a share based upon a statutory formula comparing the absent municipalities' population and centerline road miles against the total municipal population and total municipal centerline road miles in the county.⁹

8. How can the money be spent?

Funds can be spent on "transportation purposes," which are legally defined for the TSPLOST as:

(4) 'Transportation purposes' means and includes:

- (A) 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, and all accompanying infrastructure and services necessary to provide access to these transportation facilities, including new general obligation debt and other multi-year obligations issued to finance such purposes;*
- (B) The retirement of previously incurred general obligation debt with respect only to such purposes as identified in subparagraph (A) of this paragraph;*
- (C) A capital outlay project or projects under subparagraph (a)(1)(M) of Code Section 48-8-111, with respect only to such purposes as identified in subparagraph (A) of this paragraph; or*
- (D) Any combination of two or more of the foregoing.¹⁰*

The reference above to paragraph (1) of subsection (b) of O.C.G.A. § 48-8-121 is to a part of the SPLOST law which describes certain allowable transportation purposes, as follows:

(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:

- (A) Acquisition of rights of way for roads, streets, bridges, sidewalks, and bicycle paths;*
- (B) Construction of roads, streets, bridges, sidewalks, and bicycle paths;*
- (C) Renovation and improvement of roads, streets, bridges, sidewalks, and bicycle paths, including resurfacing;*
- (D) Relocation of utilities for roads, streets, bridges, sidewalks, and bicycle paths;*
- (E) Improvement of surface-water drainage from roads, streets, bridges, sidewalks, and bicycle paths;*
- (F) Patching, leveling, milling, widening, shoulder preparation, culvert repair, and other repairs necessary for the preservation of roads, streets, bridges, sidewalks, and bicycle paths.*

The definition of transportation purposes does not directly address transit operations. However, the text "and services" is considered to allow some degree of transit operations. Note that a jurisdiction can also retire previously incurred general obligation debt for transportation projects with proceeds from the tax.

9. Does Georgia law require that the money be spent in a certain manner?

A minimum of 30% of revenue generated must be used on projects consistent with the [Statewide Strategic Transportation Plan](#) (SSTP).¹¹ The SSTP is a policy document and does not include an exhaustive list of projects. The SSTP outlines a series of statewide priorities and identifies several programs and/or plans which

⁹ O.C.G.A. § 48-8-262(c).

¹⁰ O.C.G.A. § 48-8-260(4).

¹¹ O.C.G.A. § 48-8-262(b)(2)(A).

directly support those priorities. A handful of key projects are identified in various places throughout the document to illustrate how a program or plan may ultimately result in implementation of a specific project.

Because the SSTP identifies a broad range of supportive strategies and programs, many projects will be consistent with the SSTP. For example, projects that would be considered consistent include interchange projects, safety projects, operational improvement projects, etc.

You can find the 2021 SSTP document [here](#).

10. How long may the single county TSPLOST be collected?

The single county TSPLOST may last for up to 6 years if all qualified municipalities have signed on to the required IGA; otherwise, the single county TSPLOST may last for up to 5 years without being renewed.¹²

11. Can single county TSPLOST be renewed prior to the end of the period for which it was imposed?

Yes, the tax can be renewed following the same process. This process can occur while the current tax is still being collected.

12. When will TSPLOST collections begin?

Collections begin on the first day of the calendar quarter following an 80-day period after the vote.¹³ For example, if a successful referendum is held in November, the collections would begin on April 1 of the following year.

13. How does the tax affect Local Maintenance & Improvement Grants (LMIG)?

There is no reduction in the LMIG Match (remains at 30%).

14. Can one County partner or cooperate with another County?

Yes, but it must be done carefully. Proceeds of a Single County TSPLOST can be expended ONLY within the special district (that is the county) in which it is levied. Two counties could each agree to levy the tax within their boundaries and each county expend the proceeds of its tax inside the special district (county in which levied), but nonetheless agree to cooperate on road projects.

15. How are funds to be distributed?

The funds are to be distributed in accordance with the executed intergovernmental agreement.¹⁴

NOTE: With the approval of the Georgia Department of Revenue, the funds may be distributed directly to the cities and the county, based on the terms of the IGA.

¹² O.C.G.A. § 48-8-262(d)(2)(C).

¹³ O.C.G.A. § 48-8-264(a).

¹⁴ O.C.G.A. § 48-8-267.

16. Are Project Criteria required?

Although there are no criteria specified in the Code, it is recommended that there be a high level of coordination among the jurisdictions to assure adherence to local, regional, and statewide plans; consistency of corridors; connectivity; etc.

17. Does the law address the project selection process?

No. The law allows flexibility in project selection. The cities and the county have a broad range of transportation projects and programs to choose from in identifying projects and purposes.

18. What details should be in the final TSPLOST Intergovernmental Agreement?

The single county TSPLOST law sets minimum requirements for provisions that must be included in an IGA¹⁵:

(2) If an intergovernmental agreement authorized by paragraph (1) of this subsection is entered into, it shall, at a minimum, include the following:

(A) A list of the projects and purposes qualifying as transportation purposes proposed to be funded from the tax, including an expenditure of at least 30 percent of the estimated revenue from the tax on projects consistent with the state-wide strategic transportation plan as defined in paragraph (6) of subsection (a) of Code Section 32-2-22;

(B) The estimated or projected dollar amounts allocated for each transportation purpose from proceeds from the tax;

(C) The procedures for distributing proceeds from the tax to qualified municipalities;

(D) A schedule for distributing proceeds from the tax to qualified municipalities which shall include the priority or order in which transportation purposes will be fully or partially funded;

(E) A provision that all transportation purposes included in the agreement shall be funded from proceeds from the tax except as otherwise agreed;

(F) A provision that proceeds from the tax shall be maintained in separate accounts and utilized exclusively for the specified purposes;

(G) Record-keeping and audit procedures necessary to carry out the purposes of this article; and

(H) Such other provisions as the county and qualified municipalities choose to address.

19. What should the ballot question look like?

Shall a special _____ percent sales and use tax be imposed in the special district consisting of _____ County for a period not to exceed _____ and for the raising of an estimated amount of \$ _____ for transportation purposes?"

NOTE: If debt is to be issued, the ballot must include the additional wording, as follows:

"If imposition of the tax is approved by the voters, such vote shall also constitute approval of the issuance of general obligation debt of _____ County in the principal amount of \$ _____ for the above purpose."¹⁶

¹⁵ O.C.G.A. § 48-8-262(b)(2).

¹⁶ O.C.G.A. § 48-8-263(a).

20. Will all TSPLOST proceeds go to actual projects?

Nearly all of funds will go to projects, including funds for project engineering and acquisition of rights of way. However, there could be money set aside for program management. Program management costs typically are in the range of 3-5%.

NOTE: The law requires 1% of the total collections to be paid into the general fund of the State Treasury in order to defray the cost of administration. This amount is retained by the Georgia Department of Revenue prior to distribution of remaining proceeds to the county and cities.

21. What financing options do counties have?

General Obligation Debt Financing: To utilize general obligation (GO) debt financing, the local government must be specifically authorized by the voters, through the TSPLOST referendum, to issue GO debt.

Lease-Purchase Transactions (example: leasing of road equipment).

[Georgia Transportation Infrastructure Bank](#) (GTIB): A low interest loan and grant program for Community Improvement Districts (CIDs), state, regional, and local government entities that is managed by the State Road and Tollway Authority.

22. What Counties currently have a Single County TSPLOST?¹⁷

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|------------------|----------------|----------------|
| 1. Athens-Clarke | 17. Grady | 33. Oconee |
| 2. Baker | 18. Greene | 34. Oglethorpe |
| 3. Baldwin | 19. Haralson | 35. Peach |
| 4. Banks | 20. Henry | 36. Pulaski |
| 5. Barrow | 21. Lamar | 37. Putnam |
| 6. Bryan | 22. Lee | 38. Rabun |
| 7. Bulloch | 23. Liberty | 39. Screven |
| 8. Calhoun | 24. Long | 40. Seminole |
| 9. Colquitt | 25. Lumpkin | 41. Spalding |
| 10. Dawson | 26. Madison | 42. Terrell |
| 11. Decatur | 27. Meriwether | 43. Twiggs |
| 12. Dougherty | 28. Miller | 44. Upson |
| 13. Early | 29. Mitchell | 45. Walker |
| 14. Effingham | 30. Monroe | 46. Worth |
| 15. Elbert | 31. Morgan | |
| 16. Fulton | 32. Murray | |

¹⁷ Georgia Department of Revenue, Georgia Sales and Use Tax Rate Chart, Effective July 1, 2025.

23. When are the upcoming election dates and deadlines?

Available election dates for TSPLOST referenda are specifically limited by O.C.G.A. § 48-8-264.1. There are also deadlines for issuing the call for referendum which are codified in O.C.G.A. § 21-2-540; these deadlines generally require the call to be issued either at least 30 days or at least 90 days prior to the date of the election.

- Odd-numbered years: Election may *only* be on the Tuesday after the first Monday in November.
- Even-numbered years: Election may be held on any of the following dates:
 - The date of and in conjunction with the presidential preference primary, if one is held that year;
 - The date of the general primary; and
 - The Tuesday after the first Monday in November.
- Deadlines for Issuing the Call:¹⁸
 - At least 90 Days Prior to the Election:
 - Special elections to present questions to the voters which are to be held in conjunction with the presidential preference primary, a state-wide general primary, or state-wide general election “shall be called at least 90 days prior to the date of” such an election, unless the special election is “conducted completely separate and apart from” such an election “using different ballots or voting equipment, facilities, poll workers, and paperwork.”
 - At least 29 Days (or 30 Days) Prior to the Election:
 - Applies when the 90-day deadline does not apply.
 - Counting the Days:
 - O.C.G.A. § 21-2-540(b) provides: “at least 29 days shall intervene between the call of a special election and the holding of same.”
 - O.C.G.A. § 21-2-540(c)(2) provides: “a special election to present a question to the voters shall be held only on one of the following dates which is at least 29 days after the date of the call for the special election.”

Election Dates*	Estimated Deadline to Issue Call for Referendum* (Either 29 or 90 days prior to the Election)
November 4, 2025	October 5, 2025 (30 days) or October 6, 2025 (29 days)
May 19, 2026	February 18, 2026 (90 days)
November 3, 2026	August 5, 2026 (90 days)

*Always verify election dates, deadlines, and other requirements with your county attorney, elections office, legal organ, and, as applicable, the Secretary of State. Also, verify whether state law has been amended to affect the relevant code sections.

Additional Resources:

[ACCG SPLOST Guide](#)

[TSPLOST Resources on ACCG Website](#)

*This guide is not applicable to Fulton County which has its own Code section.

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¹⁸ There may be conflicting statutory language as to whether the call must occur at least 90 days or 29 days before the date of a given election; additionally, it is unclear whether there is a material distinction in how the 29 days are counted. See subsections (b) and (c) of O.C.G.A. § 21-2-540(b) and (c). We have provided our interpretation, but the county attorney should provide their interpretation.