

THE BENEFITS TO BARTOW COUNTY CITIZENS FROM THE SPLOST (SPECIAL PURPOSE LOCAL OPTION SALES TAX)

Bartow County and the cities within the county have jointly called for the renewal of the 1 penny SPLOST. The question of renewing the SPLOST will be on the ballot in November. There are many benefits to the SPLOST, and some important information everyone should know before voting.

- This is not an increase to the sales tax; it simply maintains it at 7%, where it has been for decades.
- The SPLOST generated about \$36,000,000 county-wide in 2023, which the County government and the city governments used for a variety of capital projects, such as roads and streets, police and fire vehicles, recreation facilities, other government buildings, public works vehicles, and water and sewer infrastructure.
- SPLOST helps local governments deliver services without relying entirely on property taxes. It is only used on capital projects and vehicles, and not for operational costs such as salaries, health benefits and retirement benefits.
- At least 50% of the SPLOST revenue is collected from non-residents. Tourism, including LakePoint, the Georgia Museums, Lake Allatoona and many other attractions, brings over 4,000,000 visitors to Bartow annually. Georgia Power pays millions in taxes on the coal it purchases for Plant Bowen. As much as 20 percent of the sales tax comes from motor vehicle fuel, a result of I-75 crossing the county and the many truck stops and gas stations visited by the millions of travelers who use I-75 annually. Bartow County collects about 70% more sales tax than Floyd County, which is about the same size as Bartow but lacks these features and attractions.
- Countywide, the SPLOST generates the equivalent of about 5 mills of revenue. For the Bartow County government, the loss of the SPLOST would mean either that the millage would increase from around 7 mills to around 12 mills, or that the county would have to make severe cuts in purchases of capital facilities and equipment. Cities would likewise face similar choices.
- As an example, Cobb County has a 6% sales tax rate, but their millage rate for unincorporated citizens is 11.45, compared to 6.87 for Bartow.
- Examples of projects funded by SPLOST for Bartow County include the new Emergency Services Headquarters, many fire trucks and police vehicles, the multi-agency public safety radio system; Hamilton Crossing Park expansion and various facilities; many miles of road paving and other transportation improvements, improvements to various County facilities such as Animal Control, the Election Office, the 1903 Courthouse, and many other projects. Cities have likewise used their SPLOST funds on public safety, roads, water and sewer, and recreation projects.
- For the new SPLOST, the County proposes to spend 48% of revenues collected on roads and infrastructure, 27% on public safety, 21% on recreation and culture and 4% on economic development projects.
- The details of all the communities' proposed spending are contained in the Intergovernmental Agreement, which is publicly available from any government.
- The SPLOST lasts for six years. The current SPLOST is projected to collect about \$190 million by the time it ends. The next SPLOST is projected to collect about \$308 million if reasonable growth continues.