



## What is SPLOST?

- Special Purpose Local Option Sales Tax (SPLOST) is a revenue generating financing method for the funding of capital projects. Counties and cities in Georgia may utilize SPLOST and allow a 1% sales tax to be levied for the purpose of funding roads, parks, libraries, and other public facilities.
- The SPLOST can only go into effect if it is approved by referendum from the voters of the county and/or city.

## Who pays for the SPLOST?

- Everyone who makes a purchase within Cobb County will be levied the 1% sales tax on their purchase.
- Due to tourism in Cobb County, this means an estimated 20% of SPLOST funding comes from people living outside of Cobb County.

## What projects get funded by the SPLOST?

- The Cobb County Board of Commissioners approves a project list that will receive funding from the SPLOST prior to the referendum.
- The project list for this SPLOST was approved by the Board of Commissioners on May 26, 2020.
- The SPLOST project will be housed on the County's SPLOST website: [www.cobbsplost2020.org](http://www.cobbsplost2020.org)

## How long has SPLOST been going on in Cobb?

- 1985 was the first year the State of Georgia allowed counties to have their own SPLOST.
- Cobb County approved their first SPLOST in 1985 as well.

## What impact does SPLOST have on county and municipality funding?

- SPLOST is estimated to raise \$750 million over a 6-year period.
- City SPLOST Allocation is \$183 million with another \$3 million per city in Joint Project Allocation.

## When will this SPLOST go into effect?

- If approved by the voters of Cobb County, this SPLOST will go into effect in the year 2022 and will last until 2028.

## Will the sales tax rate in Cobb County increase if voters approve SPLOST?

- NO – the sales tax will stay at the current 6% rate if approved by voters. This is not a tax increase, just a continuation.

## Who oversees SPLOST in Cobb County?

- A 15-member citizen group, appointed by the Board of Commissioners, represents the interests of the residents of Cobb County by assuring that the County is accountable for funds generated by the SPLOST program.
- There has never been an incident of corruption or fraud in dealing with SPLOST funds in Cobb County.

## How do I get more details on the SPLOST?

- Website: [www.cobbsplost2020.org](http://www.cobbsplost2020.org)
- Map: <https://bit.ly/32aF7Zb>