



# TRANSPORTATION SPLOST REFERENDUM: NOV. 5, 2024

Transportation Special Purpose Local Option Sales Tax

## Fact Sheet

### — **What is TSPLOST?** —

TSPLOST presents a valuable chance to finance local transportation projects through a one-cent sales tax, contingent on voter approval. According to Georgia law, TSPLOST funds are exclusively designated for transportation-related uses. Additionally, these funds must be maintained in a separate account for auditing and an annual expense report must be published. Although "transportation purposes" can cover a wide range of activities, in Gilmer County, it specifically refers to the repair of roads that have long been in need of maintenance.

### — **Why TSPLOST?** —

The county does not include substantial funding for road improvements in its millage rate. The Board of Commissioners regularly rolls back the millage rate and uses new revenue from growth to ease the financial load on property owners. To generate the same revenue as a one-penny TSPLOST, the county would need to raise the millage rate by 2.77 mills. There are 503 miles of unincorporated roads in Gilmer County.

### — **Who pays TSPLOST?** —

Sales tax is paid by both residents and visitors. This means that anyone who visits an apple orchard, spends money while in the county for the Georgia Apple Festival, a local school or sports event, or enjoys a mountain getaway, helps support road improvements. As a result, the financial burden for these improvements is shared beyond just property owners.

### — **TSPLOST Timeline** —

Should voters approve the referendum on November 5, a five-year TSPLOST would start on April 1, 2025. The county aims to resurface 57 miles of roads each year using TSPLOST funds. By the end of 2029, an estimated 285 miles will be resurfaced. These estimates are based on the current price of materials and subject to change.