

## Single County TSPLOST:

- Levied up to 1 percent in .05 percent increments for up to 5 years if there is an intergovernmental agreement (IGA) with the qualified cities.
  - If there is no IGA, the tax can be levied up to .75 percent.
- Funds can only be spent for “transportation purposes”
  - Includes roads, bridges, public transit, rail, airports, buses, seaports...
  - “and all accompanying infrastructure and services necessary to provide access to these transportation facilities”
    - The definition of transportation purposes does not directly address operations and maintenance.
- All funds raised in single county stay in county.
- TSPLOST referendums have passed in 24 Georgia counties and referendums have failed in 6 Georgia counties.

## Transit SPLOST:

- Counties in the Metro Atlanta region (designated nonattainment area: currently consisting of Cherokee, Clayton, Coweta, Cobb, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Henry, Paulding, and Rockdale counties) have the option to levy a Transit SPLOST.
- Levied up to 1 percent in .05 percent for up to 30 years.
- 'Transit projects' means and includes purposes to establish, enhance, operate, and maintain, or improve access to transit...
- ATL Authority approves or denies any or all projects.
- Any county outside of the Metro Atlanta region which partners with a neighboring county can call for a referendum to levy a Transit SPLOST up to 1% (and may be in .05% increments) for up to 30 years. Unless the referendum is approved in each of the participating counties, the tax shall not be imposed.

## Regional TSPLOST / Transportation Investment Act (TIA) Region:

- Region = current Regional Commission boundaries.
- 10 year tax.
- Regional Roundtable, in partnership with GDOT, selects/prioritizes projects to fund.
- Lower LMIG match: 10 % vs. 30%.
- 25% discretionary money goes back to each individual county.
- Project means any new or existing airports, bike lanes, bridges, bus and rail mass transit systems, freight and passenger rail, pedestrian facilities, ports, roads, terminals, and all activities and structures useful and incident to providing, operating, and maintaining the same.
- Current TIA Regions:
  - Central Savannah River Area
  - Heart of Georgia – Altamaha
  - River Valley
  - Southern Georgia

