



FACT SHEET FOR 2024 SPLOST

With questions about the 2024 SPLOST, please call (478)-542-2115 or email info@houstonsplost.org.

1. What is SPLOST?

A Special Purpose Local Option Sales Tax (SPLOST) is a county-wide 1% sales tax used to fund capital outlay projects proposed by the county municipal governments. It may not be used for operating expenses. The tax is imposed when the county board of commissioners calls a local referendum and the referendum is subsequently passed by the voters within the county. The tax is collected on all items subject to state sales tax. Also, the SPLOST is a consumption tax, not a property tax. It is charged on goods purchased in Houston County, regardless of where the purchaser resides.

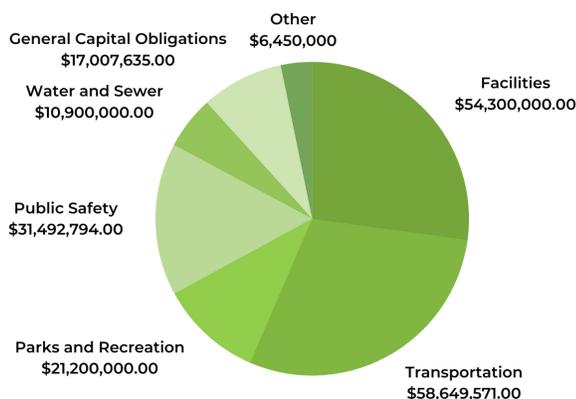
2. How much money is projected to be raised and how long would this sales tax be in place?

It is estimated that up to \$200,000,000 could be collected over a six-year period. Collections on the 2024-2030 SPLOST would begin after the current SPLOST ends in September 2024. The collection would be seamless.

3. What would the County and cities do with the money raised from the SPLOST extension?

Senior staff from the County and the cities have been working to identify the long-term capital needs for each community. These needs have been divided into countywide projects (projects that benefit all communities) and specific unincorporated/municipal projects. Generally, the cost of countywide projects has been deducted from the estimated \$200,000,000 to be collected with the balance of the funds being distributed to unincorporated/municipal projects on a population basis. A proposed allocation of SPLOST funds by project type and community is outlined below.

**SPLOST Allocation
By Project Type**



**Discreet Allocation
By Community**

