



Frequently Asked Questions - SPLOST

WHAT IS A SPLOST?

The Special Purpose Local Option Sales Tax (SPLOST) was enacted in 1985. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax, nor is it a joint county-municipal tax like the regular Local Option Sales Tax (LOST). As a county tax, a SPLOST can only be initiated by the board of commissioners.

WHAT IS THE PROCESS FOR DECIDING HOW THE FUNDS WILL BE SPENT?

The Legislation, SB 156 determines how the SPLOST proceeds must be spent and DeKalb will comply with the rules included in the legislation.

WHEN WAS DEKALB SPLOST BILL PASSED?

The SPLOST bill was passed by the Georgia General Assembly on March 30, 2017

WHEN DID THE GOVERNOR SIGN THE BILL INTO LAW?

Senate Bill 156 (SPLOST/EHOST Bill) was signed by Governor Deal on May 8, 2017

HOW LONG CAN A SPLOST LAST?

Several factors determine the length of time that a SPLOST may be imposed. In general, the tax may be levied for up to five years. If the county and municipalities enter into an intergovernmental agreement, the tax may be imposed for six years.

WHO ESTABLISHED THE REVENUE ESTIMATES FOR SPLOST?

The county is responsible for estimating the SPLOST revenues expected to be collected over the life of the SPLOST, as well as the costs of all projects to be financed

HOW MUCH DETAIL IS REQUIRED IN THE SPLOST REFERENDUM?

The SPLOST law requires that the purpose or purposes (i.e., the capital outlay projects) for which SPLOST revenues will be used be written on the ballot. The degree of specificity is left to the county or municipality imposing the SPLOST.

WILL SPLOST, EHOST AND HOST BE ON THE BALLOT?

YES. Citizens will vote on whether to approve a SPLOST and whether to suspend HOST and replace it with an EHOST.

WHAT CAN THE FUNDS BE SPENT ON?

Roads & Transportation projects, Public Safety projects, and the repair of Capital Outlay Projects.

WILL THERE BE A LIST OF PROJECTS?

Yes, there is a list of projects approved by the DeKalb County Governing Authority on September 19, 2017. To view the list visit: <http://dekalbsplost.com>