

WHAT IS THE “SPECIAL 1 PERCENT SALE AND USE TAX”?

The “special 1 percent sales and use tax” is also known as the SPLOST tax (Special Purpose Local Option Sales Tax). This is a request to continue the existing SPLOST tax that is already in effect; it is not a new tax. If the tax is approved, the sales tax rate on goods would remain 7% as it currently is. If it is defeated, it will drop to 6%. SPLOST funds are divided between the County government and the governments of the qualified cities within the County based on population. The money can only be used to fund capital projects such as buildings and equipment that are capital assets (for example, fire stations, fire trucks, recreation projects, police cars, roads, water and sewer lines). This County has had a SPLOST in effect since 1989. The current SPLOST was approved in 2011, began in 2014 and expires at the end of 2019. This renewal would extend it from January 2020 to December 2025. It is anticipated to collect \$160,000,000 over those six years.

WHAT PROJECTS ARE PLANNED FOR THE SPLOST TAX, IF RENEWED?

Each government receiving SPLOST funds have set forth the amounts and categories of projects they are planning on constructing. A copy of the list is available from the Election Office. In general, each government is allocating money between infrastructure and utilities, roads and transportation, public safety, recreation and additional projects. County projects include a courthouse expansion and renovation of this historic courthouse, a public safety headquarters, a double gym and aqua park at Hamilton Crossing, as well as additional recreation improvements, various fire stations and upgrades, fire engines, ambulances, facilities upgrades for the Sheriff’s Office as well as equipment, an expansion of the health department, and various economic development and engineering projects.

WHO PAYS THE SALES TAX?

Sales taxes are paid for by anyone who purchases taxable items within the County, whether it be goods at Wal-Mart, fuel at Love’s Truck Stop, or a meal at McDonalds. In addition, sales tax is collected on accommodations, various wholesale, industry and service businesses and utilities. The County estimates that at least 50% of local sales tax is paid by persons who do not live in the County. The SPLOST sales tax collects the equivalent amount of money that adding approximately 5 or 6 mills to the property tax would collect. In other words, property taxes are much lower than they used to be before SPLOST because the SPLOST revenue funds capital purchases for our local governments.

This information was provided by Bartow County Government to inform its citizens.