

SPLOST
Referendum
Coming Soon!



Look for the Signs Now Located at All Clayton County **SPLOST** Projects!

QUICK FACTS

- These projects benefit all residents of Clayton County.
- These projects are not associated with the School Board or School System.
- This is not a new tax, but a continuation of an ongoing program to upgrade municipal and county facilities and services.
- Funds are only used for capital projects for long term benefit and use.
- SPLOST funds come largely in-part from tourists, renters and non-residents who do not pay property tax, assisting in the County wide effort to keep property taxes lower.
- SPLOST funds allow purchase of expensive equipment such as fire trucks to help lower insurance rates and protect volunteer fire fighters.
- SPLOST allows residents to have a vote in the improvements they want in their community and the County.

SPLOST Frequently Asked Questions

What is SPLOST?

SPLOST is an acronym for **S**pecial **P**urpose **L**ocal **O**ption **S**ales **T**ax. It is designed to allow voters to have a voice in projects and equipment purchases they would like to see funded within their county. If approved, it provides a one penny sales tax that can only be used for projects approved in the referendum. Unlike property tax, SPLOST is based on consumption and paid by all county residents and visitors who also benefit from the projects or equipment. The SPLOST is not a new tax, but the renewal of ongoing funding for long term capital improvements in Clayton County which helps reduce the amount of property tax used to fund equipment and capital improvements.

What is a Level One SPLOST Project?

Level One SPLOST projects are capital projects for the use and benefit of the citizens of the entire county needed to implement state mandated county responsibilities. The law specifically limits Level One projects to the following:

- A courthouse;
- An administrative building for elected officials or constitutional officers;
- A county or regional jail, correctional institution, or detention facility;
- A county health department facility; and
- Any combination of the foregoing.

Who approves SPLOST?

The Clayton County voters approve SPLOST. A question to re-impose the SPLOST is included on a ballot for voter decision along with a list of projects.

Can the voters approve some projects on the voting ballot while not approving others?

No. Per the law, there must be only one ballot containing specific language that applies to all SPLOST projects. Each vote is an approval or rejection of all SPLOST projects.

Note: The *Education SPLOST* and *LOST* are separate collections from the *SPLOST* and are represented by separate ballot questions.

Will approving SPLOST increase the sales tax or property tax?

No. SPLOST will account for one penny of the existing 7% sales tax.

What is the difference between SPLOST and ESPLOST?

The SPLOST is a county sales tax that funds capital outlay projects overseen by the Clayton County Board of Commissioners and participating municipalities. The ESPLOST is a separate sales tax overseen by the Board of Education for school construction and improvement projects.

Can SPLOST funds be used for expenses or services other than those expensed for an approved SPLOST project?

No. SPLOST funds can only be used for capital outlay purposes included in the ballot language approved by the voters. Neither the Clayton County Board of Commissioners or participating municipalities can add or remove projects after voter approval in a referendum.

For more information, visit: www.ClaytonSplost.com