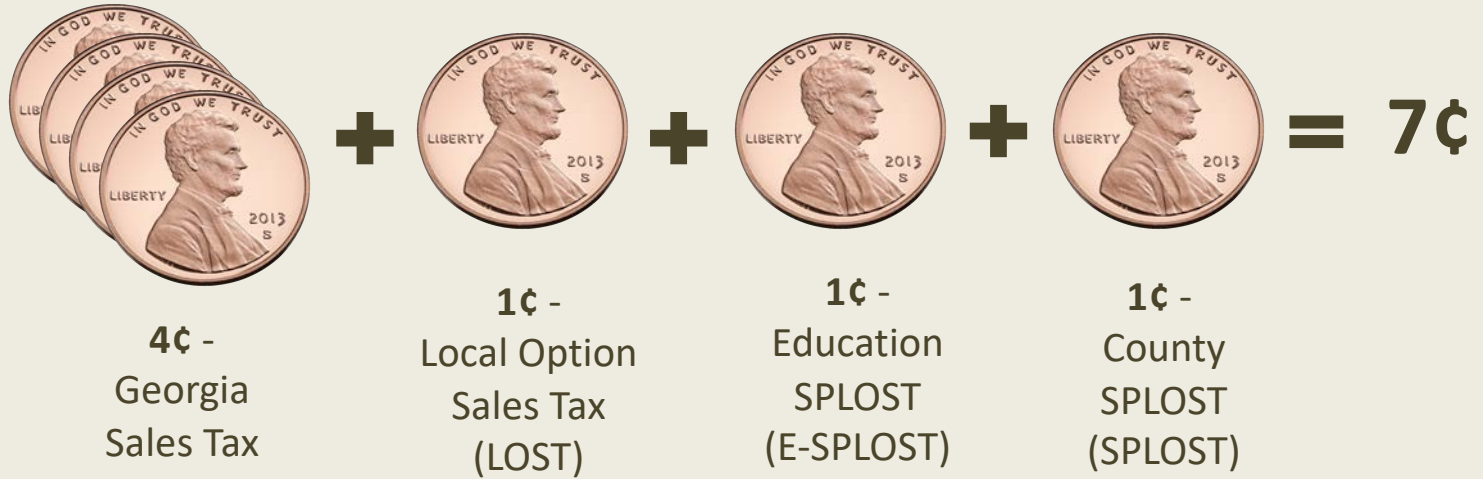


Coweta County
SPLOST



Sales Tax Rate



Sales Tax Rate*	Number of Counties	Percentage of Counties
6%	4	3%
7%	51	32%
8%	104	65%

* Georgia Department of Revenue, Effective October 1, 2022



Surrounding Counties Sales Tax Rates

County	Sales Tax Rate*
Carroll	7%
Fayette	7%
Fulton	8%
Heard	7%
Meriwether	8%
Troup	7%

* Georgia Department of Revenue, Effective October 1, 2022



Additional Tax Information

- **10.980 mills**

The average millage rate (2022 unincorporated + public safety) for the 4 counties with a sales tax rate of 6%

- **8.634 mills**

2022 Coweta County millage rate (unincorporated + fire + fire bond)

- **\$4.5M**

The current value of 1 mill based on the 2022 tax digest



What is SPLOST?

Special

Purpose

Local

Option

Sales

Tax

- The SPLOST law was enacted by Georgia legislators in 1985.
- This law authorizes a county sales tax of 1%, approved by voters for a set period that's used for funding specific capital projects.
- In general, a SPLOST may be levied for up to five (5) years, six (6) years with an intergovernmental agreement between the county and municipalities.
- To be eligible for SPLOST proceeds, a city must be a "qualified municipality" defined by State law.



Allowable Purposes of SPLOST

- SPLOST proceeds can only be used to fund “capital outlay projects.”
- Capital outlay projects are defined by law as major projects which are of a permanent, long-lived nature. These projects are expenditures that would be properly chargeable to a capital asset account and as distinguished from current expenditures and ordinary maintenance expenses.
- Roads, streets, bridges, police cars, fire trucks, ambulances, garbage trucks, and other major equipment are expressly included without limitation.
- The primary intent behind SPLOST is to fund specific enumerated projects, not to balance the budget or pay for other governmental expenses.

Who Contributes to SPLOST?

SPLOST applies to all transactions covered by state sales tax PLUS:

- motor fuel
- food and beverage
- online transactions

A large portion of retail transactions occur from individuals who do not reside in Coweta County.



Photo: Ben Nelms



Photos: Explore Newnan-Coweta, Inc.



Why is SPLOST Beneficial?

- SPLOST reduces pressure on property taxes.
- SPLOST provides a significant revenue source for capital projects that's generated by everyone who makes retail or online purchases.
- SPLOST helps to minimize long-term debt.
- SPLOST is a long-term investment in the quality of our community.




Who Receives SPLOST Proceeds?

Qualified Municipality	2013 (%)	2019 (%)
Haralson	0.13%	0.13%
Turin	0.22%	0.23%
Palmetto	0.24%	0.25%
Sharpsburg	0.27%	0.26%
Moreland	0.31%	0.30%
Grantville	2.39%	2.30%
Senoia	2.60%	2.94%
Newnan	25.95%	26.94%
Coweta County	67.89%	66.65%

A photograph of a large, ornate clock face on a building facade. The clock is circular with Roman numerals and is surrounded by decorative architectural elements, including a large, stylized floral ornament above it and two ornate urns on either side. The text "How has SPLOST added value to our Community?" is overlaid in white, sans-serif font across the center of the clock face.

How has SPLOST added
value to our Community?



Maintain over
1,200 miles of
roads and
right-of-way



Public Works Equipment



Intersection Improvements

New Roads





Bridges and Culverts



New
Interchange
Exit

The image is an aerial photograph of a highway interchange. A central vertical highway is intersected by a horizontal highway. A new exit ramp, highlighted in white, branches off from the horizontal highway to the right. The surrounding area includes green fields, some buildings, and a parking lot. A mouse cursor is visible on the white ramp.



Public Safety Vehicles



Public Safety Vehicles

Public
Buildings
& Public
Safety
Vehicles





Public Buildings & Public Safety Equipment



Public Safety Vehicles



Public Safety Equipment



Parks & Recreation





Parks & Recreation



Parks & Recreation

Parks & Recreation





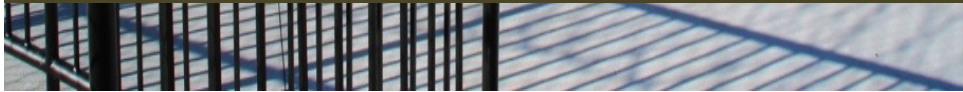
Public Buildings

Public Buildings





Public Buildings





Public Buildings



Public Buildings





There are hundreds of SPLOST projects throughout our community!



2025 SPLOST Collection Projection

Year	Projected Collection	Calculation
2025	39,012,199	2022 Collections + 2.5% Growth
2026	39,987,504	2025 + 2.5% Growth
2027	40,987,192	2026 + 2.5% Growth
2028	42,011,872	2027 + 2.5% Growth
2029	43,062,169	2028 + 2.5% Growth
2030	44,138,723	2029 + 2.5% Growth
Total	\$249,199,659	



2025 SPLOST Referendum & Ballot

- The 2025 SPLOST referendum will be a continuation of the current 7% sales tax, NOT a new or additional tax.
- The ballot will ask voters the following question (final language will be determined by the Board of Commissioners):

YES “Shall a special 1 percent sales and use tax be imposed in the special district of Coweta County for a period of time

NO not to exceed six years and for the raising of an estimated \$250,000,000 for the purpose of the county and municipal capital projects?”



2025 SPLOST Timeline

April-May

SPLOST Project Input
Joint Meeting with Municipalities

July

Call for Election
Intergovernmental Agreement

Aug.-Sept.

Community Education Sessions

October

Early Voting

November
7th

Election Day

If approved by the voters on November 7, 2023, collections for the 2025-2030 period would begin January 2025.

SPLOST Community Survey & Website

Scan the QR code below
to complete the survey



For more information, please visit
the SPLOST website:

www.cowetasplost.com

Coweta County
SPLOST

