



What is SPLOST?

SPLOST is a Special Purpose Local Option Sales Tax that is one penny for each dollar spent on retail purchases in Catoosa County for things like food, clothes, appliances, home goods, hardware, electronics, etc. SPLOST is paid by Catoosa County residents as well as visitors to our county. By law SPLOST funds must be used for capital improvement projects and not day-to-day government operations. That means projects like road paving, stormwater management, sewers, fire stations and fire engines, parks, public buildings, and heavy equipment for public works.

Is the 2024 SPLOST a new tax?

No, it would renew the existing SPLOST. We are currently in the 2019 SPLOST cycle that expires on June 30, 2024. In fact, Catoosa County voters first approved the SPLOST in 1994, and have approved renewal of SPLOST in every cycle since then. If voters approve the 2024 SPLOST it will take effect on July 1, 2024, after the 2019 SPLOST expires, and continue through June 30, 2030.

Would the 2024 SPLOST change how much sales tax I pay?

No. Total sales tax on retail purchases in Catoosa County would remain at seven pennies on the dollar. Of that, four pennies go to the State of Georgia, one penny goes to Catoosa County Public Schools, one penny goes to the Local Option Sales Tax (LOST) that is divided among Catoosa County Government and the cities of Ringgold and Fort Oglethorpe to support government day-to-day operations, and one penny for SPLOST to fund capital improvement projects.

Why is SPLOST on the March 12 Presidential Preference Primary ballot?

Georgia law requires voter approval to renew the SPLOST every five to six years.

How much money would the 2024 SPLOST raise?

If approved by voters, the 2024 SPLOST is estimated to collect up to \$96 million over six years. An intergovernmental agreement would provide 80.14% of collected 2024 SPLOST funds to Catoosa County, 14.83% to the City of Fort Oglethorpe, and 5.03% to the City of Ringgold.

What would the 2024 SPLOST pay for?

Money collected by the 2024 SPLOST would be used for capital improvement projects that support critical public safety needs, infrastructure, equipment, public buildings and facilities like parks and voter precincts. Estimates include:

- **Fort Oglethorpe Projects:** \$14,236,800
- **Ringgold Projects:** \$4,828,800
- **Catoosa County Sewer Projects:** \$8,400,000
- **Comprehensive Recreation Program:** \$2,700,000
- **Emergency Equipment/911 Upgrade:** \$125,000
- **Fire Department Equipment/Hydrants:** \$7,100,000
- **Fire Department Buildings:** \$3,300,000
- **Sheriff's Office Vehicles:** \$3,650,760
- **Sheriff's Office Detention Center:** \$2,000,000
- **Sheriff's Office Equipment:** \$29,790
- **Catoosa County Equipment/Vehicles:** \$2,550,000
- **Public Buildings & Grounds:** \$8,000,000
- **Roads & Bridges:** \$30,376,000
- **Library Books & Equipment:** \$300,000
- **Stormwater Projects:** \$7,067,850
- **GIS/IT:** \$1,335,000

How would renewing the SPLOST benefit Catoosa County residents?

Since 1994 SPLOST funds have paid for things that we depend on everyday including roads, sanitary sewers, public buildings, parks, fire and law enforcement protection. By being a border community along Interstate 75, a significant portion of collected SPLOST funds come from purchases made by people living outside of Catoosa County and Georgia. SPLOST also reduces our reliance on property taxes.

