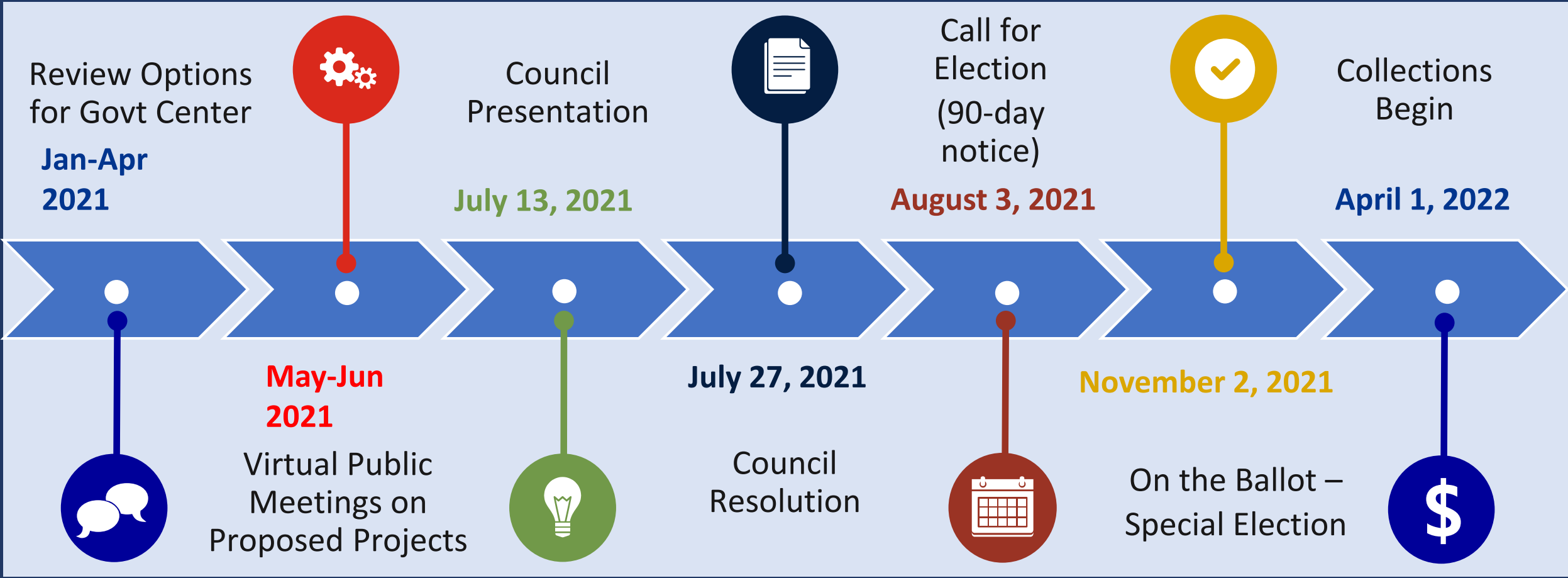


SPLOST Update

March 30, 2021



TIMELINE FOR 2021 SPLOST (Special Election)



Muscogee
County Sales
Tax Rates if
SPLOST
approved on
11/02/2021

	CURRENT	04/01/2022	01/01/2023
STATE	4%	4%	4%
LOST	1%	1%	1%
OLOST	1%	1%	1%
ESPLOST	1%	1%	1%
TSPLOST	1%	1%	03/2022 Ballot
SPLOST		1%*	1%
TOTAL	8%	9%	8%

*If SPLOST approved on the 11/2/2021 ballot.

Temporary
increase to
9% for 9
months, April
2022 –
December 2022

MUSCOGEE COUNTY SALES TAX RATES

IF SPLOST APPROVED, TSPLOST ENDS

<u>Month</u>	<u>State</u>	<u>LOST</u>	<u>OLOST</u>	<u>ESPLOST</u>	<u>TSPLOST</u>	<u>SPLOST</u>	<u>TOTAL</u>
Mar-21	4%	1%	1%	1%	1%		8%
THRU							
Mar-22	4%	1%	1%	1%	1%		8%
Apr-22	4%	1%	1%	1%	1%	1%	9%
May-22	4%	1%	1%	1%	1%	1%	9%
Jun-22	4%	1%	1%	1%	1%	1%	9%
Jul-22	4%	1%	1%	1%	1%	1%	9%
Aug-22	4%	1%	1%	1%	1%	1%	9%
Sep-22	4%	1%	1%	1%	1%	1%	9%
Oct-22	4%	1%	1%	1%	1%	1%	9%
Nov-22	4%	1%	1%	1%	1%	1%	9%
Dec-22	4%	1%	1%	1%	1%	1%	9%
Jan-23	4%	1%	1%	1%	EXPIRES 12/31/2022	1%	8%
	NO EXPIRATION	NO EXPIRATION	NO EXPIRATION	EXPIRES 06/30/2025		EXPIRES when \$ collected	

History of Sales Tax in Muscogee County

TAX	Effective Date	End Date
LOST	04/01/1976	N/A
OLOST	01/01/2009	N/A
ESPLOST	01/01/1998	12/31/2022
	04/01/2004	12/31/2008
	01/01/2010	12/31/2014
	07/01/2015	06/30/2020
	07/01/2020	06/30/2025
SPLOST	07/01/1993	03/31/2000
	04/01/2000	09/30/2008
TPLOST	01/01/2013	12/31/2000



GOVERNMENT CENTER OPTIONS

Government Center Options

- **OPTION 1: Existing Site**
 - Renovated Tower with Addition
 - Renovate Existing Government Center Tower, Demolish Wings, and Construct Addition
- **OPTION 2: Existing Site**
 - New Complex on Existing Campus Site
 - Demolish Existing Government Center Tower and Wings, Construct New Government & Judicial Center Complex on Existing Site

Government Center Options

- **OPTION 3: Existing and New Site**
 - New Judicial Center on the Existing Site
 - Administration Building on New Site
 - Demolish Existing Government Center Tower and Wings, Construct New Judicial Center on Existing Site, Construct New Administration Building on New Site
- **OPTION 4**
 - New Complex on New Site
 - Construct new Judicial and Administration Complex on New Site

IN PROCESS

- Meeting with key departments/offices in the Government Center, which includes newly elected officials, to determine the impact of the COVID-19 pandemic on their future space requirements
- Consultants are reviewing any changes required to the Needs/Space Assessment
- Developing a proposed list of projects for consideration



QUESTIONS