

1 A RESOLUTION BY THE FULTON COUNTY BOARD OF COMMISSIONERS
2 AUTHORIZING THE IMPOSITION OF A 0.75 PERCENT SALES AND USE TAX AS
3 AUTHORIZED BY PART 2 OF ARTICLE 5a OF CHAPTER 8 OF TITLE 48 OF THE
4 OFFICIAL CODE OF GEORGIA; SPECIFYING THE SPECIFIC TRANSPORTATION
5 PURPOSES TO BE FUNDED; SPECIFYING THE APPROXIMATE COST OF SUCH
6 TRANSPORTATION PURPOSES; SPECIFYING THE MAXIMUM PERIOD OF TIME
7 FOR WHICH THE TAX MAY BE IMPOSED AND THE RATE THEREOF; SPECIFYING
8 THE LIST OF PROJECTS AND PURPOSES QUALIFYING AS TRANSPORTATION
9 PURPOSES TO BE FUNDED; REQUESTING THE ELECTION SUPERINTENDENT TO
10 CALL FOR A BALLOT REFERENDUM TO APPROVE THE IMPOSITION OF SUCH
11 SALES AND USE TAX; APPROVING THE FORM OF THE BALLOT TO BE USED IN
12 SUCH AN ELECTION; AND FOR OTHER PURPOSES.
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14 **WHEREAS**, Part 2 of Article 5a of Chapter 8 of Title 48 of the Official Code of
15 Georgia authorizes the imposition of a transportation special purpose local option sales
16 and use tax ("TSPLOST") within a metropolitan county special district ("Special District")
17 which is outside the boundaries of a metropolitan municipality special district, the
18 proceeds of which shall be used only for transportation purposes; and
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20 **WHEREAS**, the Board of Commissioners of Fulton County, Georgia, has
21 determined that it is in the best interests of the citizens of Fulton County to impose a 0.75
22 percent TSPLOST within the Special District to raise approximately \$762,393,688.00,
23 which amount shall be the maximum amount of the net proceeds to be raised by the
24 TSPLOST; and
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26 **WHEREAS**, on March 12, 2026, the Board of Commissioners delivered a written
27 notice to the mayor in each qualified municipality located within the Special District
28 regarding the imposition of the TSPLOST; and
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30 **WHEREAS**, the March 12, 2026 notice contained the date, time, place, and
31 purpose of a March 27, 2026 meeting at which the governing authority of Fulton County
32 and each qualified municipality within the Special District were to meet to discuss possible
33 projects for inclusion in the referendum and the rate of the TSPLOST; and
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35 **WHEREAS**, the notice was provided at least 10 days prior to the March 27, 2026
36 meeting, and the meeting was held at least 30 days prior to the date the elections
37 superintendent will be authorized herein to issue of a call for the referendum; and
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39 **WHEREAS**, the County and the qualifying municipalities within the Special District
40 have entered into an intergovernmental agreement with respect to the TSPLOST during
41 a signing ceremony on August 3, 2026, a true and correct copy of that intergovernmental
42 agreement being attached and incorporated hereto as "Exhibit A"; and
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44 **WHEREAS**, the qualifying municipalities within the Special District represent at
45 least 60 percent of the total population of the Special District.
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47 **NOW, THEREFORE, BE IT RESOLVED**, that, should the proposed TSPLOST be
48 approved by the voters within the Special District, proceeds from the tax be utilized for
49 the purpose of transportation improvements and congestion reduction as outlined in the

1 purposes and list of projects attached hereto as "Exhibit B".
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3 **BE IT FURTHER RESOLVED**, that, should the proposed TSPLOST be approved
4 by the voters within the Special District, in order to finance the projects and purposes
5 identified herein, a TSPLOST in the amount of 0.75 percent on all sales and uses in the
6 County is hereby authorized to be levied and collected within the Special District as
7 provided by law.
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9 **BE IT FURTHER RESOLVED**, that the approximate cost of the transportation
10 purposes, which is also the maximum amount of the net proceeds raised from the tax, is
11 \$762,393,688.00.
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13 **BE IT FURTHER RESOLVED**, that a minimum of 30 percent of the estimated
14 revenue from the tax will be expended on projects consistent with the state-wide strategic
15 transportation plan as defined in O.C.G.A. § 32-2-22(a)(6).
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17 **BE IT FURTHER RESOLVED**, that the maximum period of time for which the tax
18 will be imposed is five (5) years, beginning on April 1, 2027, and ending on March 31,
19 2032.
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21 **BE IT FURTHER RESOLVED**, that the Fulton County election superintendent is
22 hereby requested to issue the call for an election for the purposes of submitting to the
23 electors of the Special District the question of whether the TSPLOST should be approved,
24 and to publish the date and purpose of the election in the official County newspaper on a
25 weekly basis for the four weeks preceding the date of the election.
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27 **BE IT FURTHER RESOLVED**, that the election shall be held on November 3,
28 2026, and the ballots used in the election shall have written or printed thereon a question
29 substantially similar to "Exhibit C" attached hereto and incorporated by reference.
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31 **BE IT FURTHER RESOLVED**, that the Clerk to the Commission shall forward a
32 certified copy of this Resolution to the Fulton County Elections Superintendent/Fulton
33 County Board of Registration and Elections immediately upon approval.
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35 **BE IT FURTHER RESOLVED**, that this Resolution shall become effective upon its
36 adoption, and that all resolutions and parts of resolutions in conflict with this Resolution
37 are hereby repealed to the extent of the conflict.
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39 **SO PASSED AND ADOPTED**, this _____ day of August 2026.
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41 **FULTON COUNTY BOARD OF**
42 **COMMISSIONERS**

43 **SPONSORED BY:**
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48 _____
Chairman Robert L. Pitts

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ATTEST:

Tonya R. Grier
Clerk to the Commission

APPROVED AS TO FORM:

Y. Soo Jo
County Attorney