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**Georgia Department of Revenue**  
**Policy Bulletin SUT-2018-06**  
**Ware County TSPLOSTs**

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**Purpose:** This Policy Bulletin provides guidance on Ware County TSPLOSTs.

**Publication Date:** September 18, 2018.

**Authority:** O.C.G.A. §§ 48-2-7; O.C.G.A. Title 48, Chapter 8, Articles 5 and 5A;  
Department of Revenue Policy Bulletin SUT-2018-03.

**Scope:** A Policy Bulletin is intended to provide guidance to the public and to Department personnel. It is a written statement issued to apply principles of law to a specific set of facts or a general category of taxpayers, superseding all conflicting documents and oral directives previously issued by the Department. A Policy Bulletin does not have the force or effect of law and is not binding on the public. It is, however, the Department's position and is binding on agency personnel until superseded or modified by a change in statute, regulation, court decision, or subsequent Policy Bulletin.

**Discussion:**

In an election held in November 2017, Ware County residents voted to impose a single-county Transportation Special Purpose Local Option Sales Tax under O.C.G.A. § 48-8-260 (hereinafter "TSPLOST 2") which became effective on April 1, 2018. Subsequently, member counties of the Southern Georgia Regional Commission (which encompasses Ware County in Region 11) later voted to impose a regional Transportation Special Purpose Local Option Sales Tax under O.C.G.A. § 48-8-240 (hereinafter "TSPLOST 1") in an election held in May 2018. The tax will become effective on October 1, 2018.

Therefore, beginning October 1, 2018, Ware County will impose both a TSPLOST 1 and a TSPLOST 2 in addition to its already existing local taxes – LOST, SPLOST, and ESPLOST (also known as ELOST) – increasing its total sales and use tax rate from 8% to 9%.<sup>1</sup> TSPLOST 1 and TSPLOST 2 will apply at a rate of 1% each and will apply to most sales of tangible personal property and taxable services that are sourced to Ware County. However, neither TSPLOST 1 nor TSPLOST 2 apply to

- the sale or use of jet fuel;<sup>2</sup>
- the sale or use of any type of fuel used for off-road heavy-duty equipment, off-road farm or agricultural equipment, or locomotives;

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<sup>1</sup> Ware County's total sales and use tax rate includes the 4% state sales and use tax.

<sup>2</sup> Department of Revenue Policy Bulletin SUT-2018-03.

- the sale or use of fuel that is used for propulsion of motor vehicles on the public highways; and
- motor fuel for public mass transit.

In addition, to the extent that a motor vehicle transaction is subject to sales and use tax,<sup>3</sup> TSPLOST 2 fully applies to the motor vehicle transaction; whereas, TSPLOST 1 only applies to the first \$5,000.00 of the motor vehicle transaction.

For up-to-date sales and use tax rates and jurisdiction reporting codes, please visit the [sales tax rate charts](#) on the [Department's website](#).

**For more information, please contact the Department at 1-877-423-6711 from 8:00 a.m. to 4:30 p.m. ET, Monday through Friday, excluding holidays. For forms and other information, visit the Department's website at [dor.georgia.gov](http://dor.georgia.gov).**

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<sup>3</sup> Most motor vehicle transactions are subject to title ad valorem tax (TAVT) and not subject to sales and use tax. Please see Vehicle Taxes—Title Ad Valorem Tax (TAVT) and Annual Ad Valorem Tax for more information about TAVT.