

Impacts of the COVID-19 Pandemic on Local and State Transportation Revenues in the Atlanta Region

Transportation and Air Quality Committee
November 12, 2020



Local Government Sales Tax Definitions

Collections / Returns

Funds generated by consumers when purchasing taxable goods and services over a period of a month. Merchants are then responsible for submitting these funds to the Georgia Department of Revenue.

August collections occurred between August 1 and August 31)

CONSUMERS &
MERCHANTS



GEORGIA
DEPARTMENT
OF REVENUE

Distributions

Funds returned from the Georgia Department of Revenue to local governments once adjustments are made to the collections submitted by merchants. Payments are generally available at or near the end of the following month.

Distributions based on August collections were made at the end of September.

Local Government SPLOSTs and TSPLOSTs

Amount distributed to local governments in the 20 county MPO area from SPLOSTs and TSPLOSTs in 2019

\$965 Million

(This was 6.3% above projections)

Approximate percent of distributions dedicated to transportation

61%



Change in SPLOST / TSPLOST Distributions

(2020 vs. 2019)

Jurisdiction	Year to Date (January to October)	Last 3 Months (August, Sept*, October)	Most Recent Month (October)
Atlanta (T-SPLOST)	-12.2%	-10.4%	-16.0%
Barrow (SPLOST)	15.6%	29.4%	9.6%
Carroll (SPLOST)	8.1%	23.3%	8.4%
Cherokee (SPLOST)	11.0%	24.4%	10.0%
Clayton (SPLOST)	-2.1%	11.5%	-1.3%
Cobb (SPLOST)	0.3%	10.5%	0.8%
Coweta (SPLOST)	14.5%	28.2%	15.6%
Dawson (SPLOST)	6.2%	24.8%	13.0%
DeKalb (SPLOST)	-4.5%	-0.2%	-0.3%
Douglas (SPLOST)	4.4%	17.4%	6.3%
Fayette (SPLOST)	3.6%	16.2%	22.2%
Forsyth (SPLOST)	8.5%	19.7%	8.3%
Fulton (T-SPLOST)	-4.6%	-1.0%	-0.4%
Gwinnett (SPLOST)	5.4%	19.3%	7.0%
Henry (SPLOST)	15.5%	41.0%	17.6%
Newton (SPLOST)	12.7%	34.3%	14.8%
Paulding (SPLOST)	18.8%	43.7%	17.7%
Pike (SPLOST)	15.3%	23.0%	16.6%
Rockdale (SPLOST)	7.8%	20.2%	7.6%
Spalding (SPLOST)	11.5%	21.7%	7.2%
Walton (SPLOST)	17.6%	44.0%	7.9%
Regional Average	2.8%	14.0%	4.2%



Decrease (> 10%)



Decrease (0% to 10%)



Increase

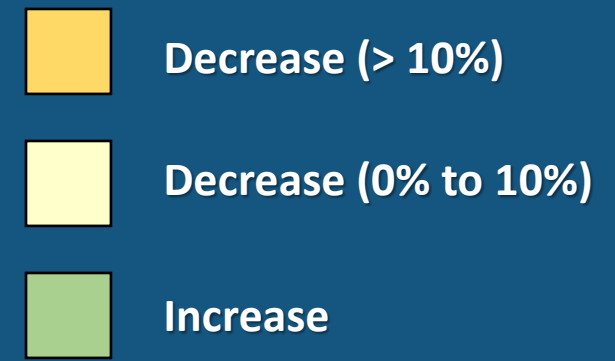
* September distributions were abnormally large for many jurisdictions following a DOR audit where it was determined that the share of sales tax revenues being returned to local governments over a period of several years was low due to a software error. Appropriate one-time adjustments were made in September to rectify the errors. For a more accurate representation of actual consumer-based spending during the period, refer to the slide reflecting collections.

Source: ARC analysis of Georgia Department of Revenue website data.

Change in SPLOST / TSPLOST Collections

(2020 vs. 2019)

Jurisdiction	Year to Date (January to September)	Last 3 Months (July, August, Sept)	Most Recent Month (September)
Atlanta (T-SPLOST)	-15.6%	-11.5%	-14.8%
Barrow (SPLOST)	11.5%	14.4%	9.3%
Carroll (SPLOST)	4.0%	6.6%	9.2%
Cherokee (SPLOST)	6.6%	9.4%	12.1%
Clayton (SPLOST)	-6.8%	-3.2%	-0.4%
Cobb (SPLOST)	-3.4%	-0.6%	1.6%
Coweta (SPLOST)	9.1%	11.2%	15.7%
Dawson (SPLOST)	-0.8%	7.8%	14.1%
DeKalb (SPLOST)	-5.4%	-0.3%	-0.1%
Douglas (SPLOST)	-0.2%	3.6%	6.1%
Fayette (SPLOST)	-0.3%	9.5%	22.4%
Forsyth (SPLOST)	5.2%	7.9%	8.3%
Fulton (T-SPLOST)	-5.5%	-0.5%	0.1%
Gwinnett (SPLOST)	0.1%	3.8%	5.0%
Henry (SPLOST)	9.2%	16.2%	18.1%
Newton (SPLOST)	6.4%	11.9%	14.3%
Paulding (SPLOST)	10.9%	13.7%	18.1%
Pike (SPLOST)	16.9%	24.5%	17.2%
Rockdale (SPLOST)	7.5%	9.8%	8.7%
Spalding (SPLOST)	6.8%	6.4%	7.7%
Walton (SPLOST)	9.2%	8.9%	9.5%
Regional Average	-1.1%	2.9%	4.4%



Source: ARC analysis of Georgia Department of Revenue website data.

State Transportation Revenues

Amount collected in 2019 from motor fuel taxes, highway impact fees and lodging fees

\$2.03 Billion

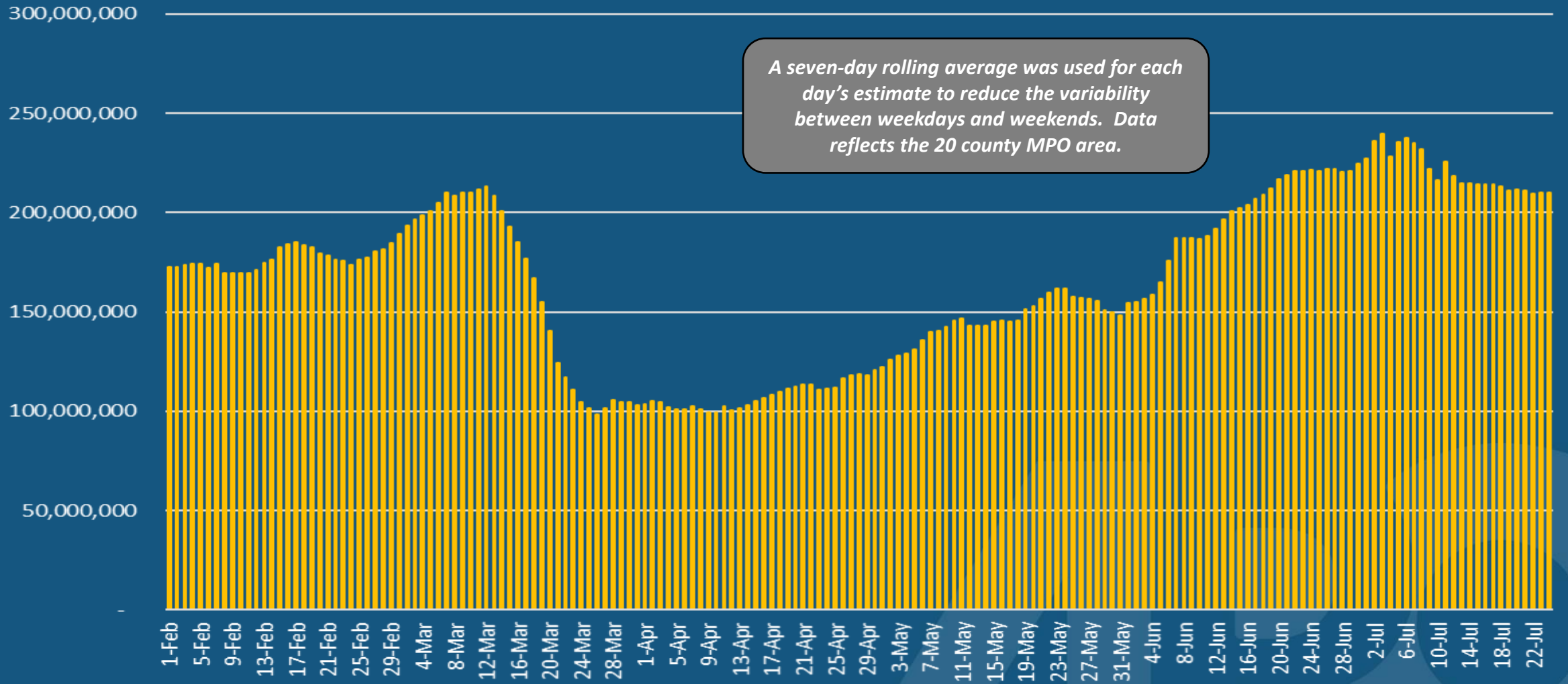
Percent of all collections from motor fuel taxes

90.5%



Change in Regional Vehicle Miles of Travel

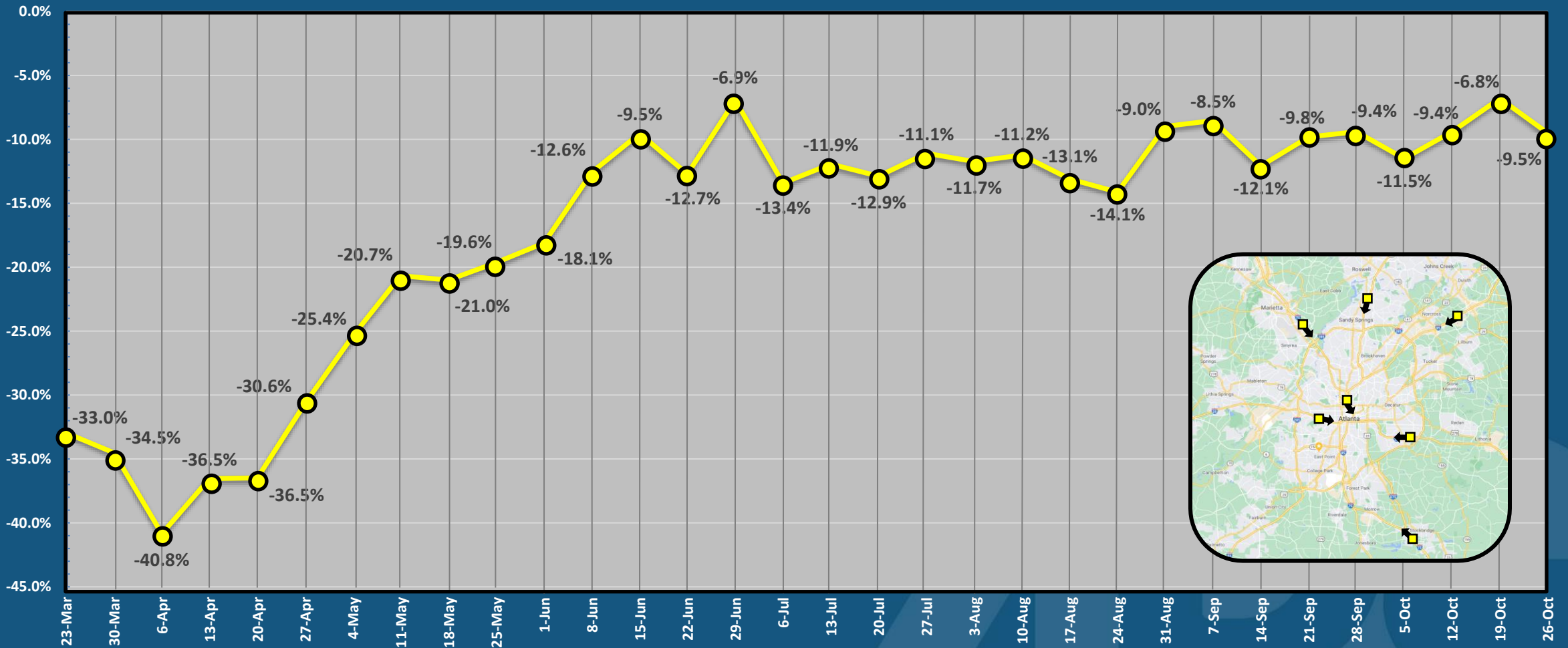
(February to July 2020)



Source: ARC analysis of data from streetlight.com

Change in Freeway Volumes in the Atlanta Region

(Weeks of March 23 to October 26, 2020)



Source: GDOT (weekly average at seven locations around the region)

State Transportation Revenues

Statewide change in collections (all sources; compared to 2019)

- **0.7%** *Year to Date (January to October)**
- **2.8%** *Last Three Months (August, September, October)*
- **0.3%** *Most Recent Month (October)*

* *The economic shutdown's impact on motor fuel tax collections during April, when the statewide shelter in place order was in place, was skewed due to large one-time settlements received as a result of routine Georgia Department of Revenue audit activities. Even though total vehicle miles of travel (VMT) for the month was only about 50% to 60% of normal pre-pandemic levels, motor fuel tax collections were 51% higher than April 2019.*

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