

MOST. Important.

MUNICIPAL OPTION SALES TAX

JUNE 9TH BALLOT QUESTION

WHAT IS THE MOST? (MUNICIPAL OPTION SALES TAX)

The Municipal Option Sales Tax (MOST) requires reauthorization on the June 9, 2020 presidential primary ballot. This is not a new tax. The MOST is a 1-cent sales tax on most goods purchased and services performed within the City. The MOST assists with paying for Atlanta's two (2) federal Consent Decrees: Combined Sewer Overflows (CSO) Consent Decree and Sanitary Sewer Overflows (SSO) Consent Decree issued in 1998 and 1999 that require investing in water and sewer improvements estimated at \$4 billion.

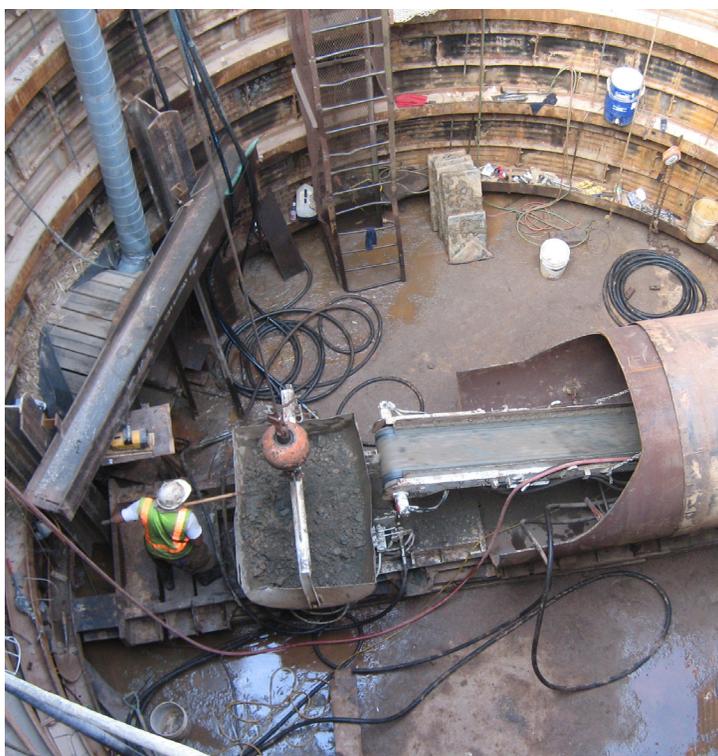


HOW MUCH IS THE MOST?

The MOST is a 1-cent tax, already being paid, on most goods purchased and services performed inside the City of Atlanta that are subject to sales tax, except motor vehicle sales.

HOW MUCH REVENUE HAS THE MOST GENERATED?

Since October 2004, the MOST has generated more than \$1.8 billion in revenue.



HOW IS THE MOST REVENUE USED?

The MOST has helped fund more than \$2.3 billion in sewer system investment for the estimated \$4 billion federally mandated sewer infrastructure, while stabilizing rates. The City has successfully met the obligations of the CSO Consent Decree, and the MOST will assist with offsetting the cost of the work remaining to be completed under the SSO Consent Decree.

Revenue from the MOST has also helped create 24,000 local jobs and support \$600 million in small minority and female-owned business participation.

WHEN IS THE MOST UP FOR REAUTHORIZATION AGAIN?

The MOST reauthorization measure will be on the June 9, 2020 primary ballot.

DOES REAUTHORIZATION MEAN AN ADDITIONAL 1-CENT TAX?

No. It is merely a reauthorization of the existing 1-cent tax.

HOW DOES THE MOST AFFECT WATER/SEWER RATES?

The MOST revenue has staved off a 25% increase in water/sewer rates.

