



# Miami-Dade County Lake Belt Mitigation Fees Return

Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name and address if not preprinted:

Certificate # :  
Business Partner # :  
Contract Object # :  
FEIN :  
Collection Period :

### Return Due:

### Late After:

**A return must be filed even if no tax is due or EFT payment has been sent.**

### Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

### What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

### Instructions for filing this tax return.

**Line 1:** Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

**Line 2:** The fee rate is printed on Line 2 of the return.

**Line 3:** Multiply Line 1 by Line 2 and enter the result.

**Line 4: Less DOR Credit Memo.** Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

**Line 5: Fee Due.** Enter the result of Line 3 minus Line 4.

**Line 6: Plus Penalty.** If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

**Line 7: Plus Interest.** Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 8: Total Due with Return.** Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation Fees Return

HD/PM DATE:

DR-146 R. 01/19

Certificate Number

Collection Period

[Empty boxes for Certificate Number and Collection Period]

- 1. Tons of Limerock and Sand Extracted and Sold or Transferred
- 2. Fee Rate (see instructions)
- 3. Total (Line 1 times Line 2)
- 4. Less DOR Credit Memo
- 5. Fee Due (Line 3 - Line 4)
- 6. Plus Penalty (see instructions for Rates)
- 7. Plus Interest (see Instructions for rates)
- 8. Total Due with Return (Add Lines 5, 6, and 7)

Grid for entering numerical values for lines 1 through 8.

Due:  
Late After:

Check here if payment was made electronically.

DR-146

Do not write in this space.

9100 0 99999999 0054042031 1 39999999 0000 2

