

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULES 12B-7.030 and 12B-7.031

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee ~~and Water Treatment Plant Upgrade Fee.~~

(1) The Miami-Dade County Lake Belt mitigation fee is ~~and the water treatment plant upgrade fee are~~ imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee is ~~and water treatment plant upgrade fee are~~ at the rates provided in Sections 373.41492(2) ~~and (5)~~, F.S.

(2) The fees ~~are~~ is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return (Form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).

(3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in

Chapter 682, F.S., and section 7503, Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Electronic filing of payments and returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the fee is required to be made by electronic means;
2. Any return for reporting fees is required to be submitted by electronic means; or
3. No fee is due with a return for reporting fees.

(4) Persons who are required to make a return or to pay the mitigation fee ~~or the water treatment upgrade fees~~ imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, \_\_\_\_\_.

12B-7.031 Public Use Forms.

(1)(a) No change.

(b) Copies of this form and instructions are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's ~~website~~ ~~Internet site~~ at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms) ~~myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3671~~ Monday through Friday (~~excluding holidays~~), ~~8:00 a.m. to 7:00 p.m.~~ (~~Eastern Time~~); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
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(2) DR-146	Miami-Dade County Lake Belt	07/ <u>18</u> 01/16
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Mitigation and Water Treatment

Upgrade Fees Tax Return (R. 01/18 16)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_06335](http://www.flrules.org/Gateway/reference.asp?No=Ref-____06335))

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16,\_\_\_\_\_.