



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 electronic 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% 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 return until the date the 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.

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.

Electronic Payment of Tax

You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. We offer the use of our free and secure website to pay tax electronically. Visit floridarevenue.com/taxes/filepay for information on paying tax electronically.

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation Fees Return

HD/PM DATE:

DR-146 R. 01/23

Certificate Number

Collection Period

Input fields 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 each line item

Due: Late After:

Check here if payment was made electronically.

DR-146

Do not write in this space.

9100 0 99999999 0054042031 7 3999999999 0000 2

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit floridarevenue.com/forms and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first business day following the 20th. You must file a tax return, even if no fees are due. Late-filed returns are subject to penalty and interest.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

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

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

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

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at floridarevenue.com/dor/subscribe.

Change of Information - Miami-Dade County Lake Belt Mitigation Fees

The legal entity changed on ____/____/____. **If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).**

The business was closed permanently on ____/____/____. (The Department will cancel your certificate number as of this date.)
 Are you a corporation/partnership required to file a corporate income tax return? Yes No

The business will close/was closed temporarily on ____/____/____. I plan to reopen on ____/____/____.
 Forwarding Address: _____
 City: _____ State: _____ ZIP: _____ This year only
 or
 Recurring every year

The business was sold on ____/____/____. The new owner information is:
 Name of New Owner: _____ Telephone Number of New Owner: (____) _____
 Mailing Address of New Owner: _____
 City: _____ County: _____ State: _____ ZIP: _____

Certificate Number

FEIN -

Business Partner Number _____

▶ **Signature of Taxpayer (Required):** _____ **Date:** _____ **Telephone Number:** (____) _____

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer **Date**

Signature of Preparer **Date**