



Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

DR-146
R. 01/16
TC

Rule 12B-7.031
Florida Administrative Code
Effective 01/16

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 :

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

Return Due:

Late After:

What fees are due on this tax return?

Two fees authorized by section 373.41492, Florida Statutes (F.S.), are required to be paid using this tax return. The Lake Belt Mitigation Fee (effective 10/1/99) and the Water Treatment Plant Upgrade Fee (effective 1/1/07) are imposed on each ton of limerock and sand extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting limerock or sand from within the Miami-Dade County Lake Belt Area and Township sections as defined in statute.

Who must file a tax return?

Any limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product is required to collect the mitigation and water treatment plant upgrade fees and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

COMPLETE THE BACK OF THE TAX RETURN FIRST.

Lines 1 and 2:

Column A: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period on both Lines 1 and 2.

Column B: The fee rates are printed on the return.

Column C, Line 1: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 3.

Column C, Line 2: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 4.

Line 3. Mitigation fee due. Enter the amount from Column C, Line 1 on reverse side.

Line 4. Water treatment plant upgrade fee due. Enter the amount from Column C, Line 2 on reverse side.

Line 5. Total. Enter the total of Line 3 plus Line 4.

Line 6. Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 7. Net Amount Due. Enter the result of Line 5 minus Line 6.

Line 8. 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 9. 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 by using the formula in section 213.235, F.S. For current and prior period interest rates, check the Department's Internet site or contact Taxpayer Services.

Line 10. Total Due with Return. Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue.

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

DOR USE ONLY
postmark or hand delivery date

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Certificate Number

Collection Period

[Empty boxes for Certificate Number and Collection Period]

- 3. Mitigation fee due (from Column C, Line 1 on reverse side)
- 4. Water treatment plant upgrade fee due (from Column C, Line 2 on reverse side)
- 5. Total (Line 3 plus Line 4)
- 6. Less DOR Credit Memo
- 7. Net Amount Due (Line 5 minus Line 6)
- 8. Plus Penalty (see Instructions for rates)
- 9. Plus Interest (see Instructions for rates)
- 10. Total Due with Return (Add Lines 7, 8, and 9)

Grid for entering amounts for lines 3 through 10.



Due:
Late After:

Check here if payment was made electronically.

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Do not write in this space.

9100 0 99999999 0054042031 7 4000009999 9999 2

