



Miami-Dade County Lake Belt Mitigation Fees Return

XX/XX

DR-146

R. 01/19

Rule 12B-7.031, F.A.C.

Effective 01/19

Page 1 of 2

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

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

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.

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.

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.

start electronic
requirements
here

10%

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.

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.

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

Delete- this is on
page 2 also

Detach coupon and return with payment

XX/XX

Florida Department
of Revenue

Miami-Dade County
Lake Belt Mitigation Fees Return

Certificate Number

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)

HD/PM DATE:

DR-146

R. 01/19

Due:
Late After:

☐ Check here if payment
was made electronically.

DR-146

Do not write in this space.

business day

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 day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

fees are

Taxpayers who pay tax electronically can find the Florida e-Services Calendar of Electronic Payment Deadlines (DR-650) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by the taxpayer or an authorized person. The return must be signed on behalf of the provider.

Mail your return and payment to:

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

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website at floridarevenue.com.

Information and forms are available on the Department's website at floridarevenue.com.

If you need more information or have questions, call Taxpayer Services at 1-800-352-7373, Monday through Friday (excluding holidays).

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

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

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.

For tax questions, write to:
Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0112

Change of Information

☐ The legal entity changed on ____/____/____. **notify the Department of any change.**

☐ The business was closed permanently. Are you a corporation/partnership required to file a final return?

☐ The business will close/was closed temporarily. Forwarding Address: _____

City: _____ State: _____ ZIP: _____

☐ 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

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FEIN

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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 _____