



Florida Department of Revenue
Tax Information Publication

TIP

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Solid Mineral Tax Rates for Year 2014

Phosphate Rock Producers

Phosphate rock producers are subject to tax as provided by law. Use the 2014 tax rate when completing the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES).

Tax Rate Period	Tax Rate
January 1, 2014 – December 31, 2014	\$1.61 per ton

Heavy Minerals Producers

Each calendar year the tax rate for production of heavy minerals is adjusted as provided by law. The rates are based on producer price indices published by the Bureau of Labor Statistics. Use the 2014 tax rate when completing the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES).

Heavy Minerals	
Base Rate	\$1.34 per ton
Times: Base Rate Adjustment	3.15879
Year 2014 Tax Rate	\$4.23 per ton

Other Solid Minerals Producers

There was no change in the tax rate for production of other solid minerals. The tax remains 8% of the taxable value of other solid minerals produced.

References: Sections 211.31, 211.3103, and 211.3106, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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