

**Florida Department of Revenue
Tax Information Publication**

TIP 05B07-03

Date: December 5, 2005

**MIAMI-DADE COUNTY LAKE BELT MITIGATION FEE RATE
INCREASES BEGINNING JANUARY 1, 2006**

Effective annually on January 1, the per-ton fee on the extraction of limerock and sand from within the Miami-Dade County Lake Belt Area is adjusted as provided by law. **Beginning January 1, 2006, the fee rate is \$0.071 per ton of extracted limerock and sand.** The adjusted fee rate must be used when completing Form DR-146, *Miami-Dade County Lake Belt Mitigation Fee Tax Return*. The January 2006 tax return is due no later than February 21, 2006.

The *Miami-Dade County Lake Belt Mitigation Fee Tax Return (DR-146)* and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20th. You must file a tax return for each collection period, even if no tax is due or you paid your fee electronically. Businesses that paid \$30,000 or more in Miami-Dade County Lake Belt Mitigation Fees during the most recent state fiscal year are required to pay fees electronically during the subsequent calendar year.

For your convenience, this notice will be posted on the Department of Revenue's Internet site. Look under the "Check Rates Here" section of the Department's "Taxes" page (www.myflorida.com/dor/taxes) and click on "Miami-Dade Lake Belt Mitigation Fee."

References: Section 373.41492, Florida Statutes.

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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 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.