

## Solid Mineral Tax Rates for Year 2009

### Phosphate Rock Producers

Phosphate rock producers are subject to a predetermined surtax and tax rate as provided by law. Use the predetermined rates when completing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax (Form DR-142ES).

<b>Phosphate Rock</b>	
<b>Year 2009 Tax Rate</b>	\$1.945 per ton
<b>Plus: Year 2009 Surcharge Rate \$1.38 per ton</b>	\$1.38 per ton
<b>Total 2009 Rate</b>	\$3.325 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 calculated based on producer price indices published by the Bureau of Labor Statistics. Use the adjusted rates when completing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax (Form DR-142ES).

<b>Heavy Minerals</b>	
<b>Base Rate</b>	\$1.34 per ton
<b>Times: Base Rate Adjustment 2.3198</b>	2.3198
<b>Year 2009 Tax Rate</b>	\$3.11 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, 211.3101 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](http://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.

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, 5050 West Tennessee Street, Building L, Tallahassee FL 32399-0112.

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