

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02B07-03**

**Date Issued: Nov 21, 2002**

**MIAMI-DADE COUNTY LAKE BELT MITIGATION FEE  
INCREASES BEGINNING JANUARY 1, 2003**

Effective January 1, 2003, 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. The adjusted fee rate is calculated based on an increase of 2.1 percentage points plus a cost growth index. The adjusted fee rate must be used in completing Form DR-146, Miami-Dade County Lake Belt Mitigation Fee Monthly Return, beginning with the return for January 2003, due no later than February 20, 2003.

Beginning January 1, 2003, the fee rate is \$0.058 per ton of extracted limerock and sand.

References: Section 373.41492, 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 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 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.