

**Florida Department of Revenue  
Tax Information Publication**

**TIP 06B07-03**

**Dated: January 2, 2007**

**MIAMI-DADE COUNTY LAKE BELT MITIGATION AND WATER  
TREATMENT PLANT UPGRADE FEE RATES  
BEGINNING JANUARY 1, 2007**

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. Chapter 2006-13, Laws of Florida, revises the Miami-Dade County Lake Belt mitigation fee rate as listed below:

| <u>Calendar Year</u> | <u>Fee rate per ton</u> |
|----------------------|-------------------------|
| 2007                 | \$0.12                  |
| 2008                 | \$0.18                  |
| 2009                 | \$0.24                  |

Beginning in year 2010, and thereafter the per-ton rate will be adjusted each year by 2.1 percent, plus a cost growth factor index.

The fee rate as published by the Department of Revenue must be used when completing the *Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return* (DR-146). The January 2007 tax return is due no later than February 20, 2007.

Northwest WellField Water Treatment Plant Upgrade Fee

Beginning January 1, 2007, Chapter 2006-13, Laws of Florida, imposes a fee of 15 cents per ton on the extraction of limerock and sand to fund a water treatment plant upgrade in the Northwest WellField in Miami-Dade County, Florida. The 15 cents per-ton fee is in addition to the Lake Belt mitigation fee and is calculated on the same kind of mined limerock and sand subject to the mitigation fee. The Northwest WellField Water Treatment Plant Upgrade Fee is to be included on the *Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return* (DR-146) beginning January 1, 2007.

The collection of the water treatment plant upgrade fee will cease once the total amount of proceeds collected for this fee reaches the amount of the actual moneys necessary to design and construct the water treatment plant upgrade, as determined in an open, public solicitation process.

The *Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return* (DR-146) and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each collection period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand-delivered on the first

business day following the 20<sup>th</sup>. 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 and Water Treatment Plant Upgrade 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](http://www.myflorida.com/dor/taxes)) and click on Miami-Dade Lake Belt Mitigation Fees.

References: Section 373.41492, Florida Statutes, S. 2, Chapter 2006-13, L.O.F.

### **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 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.