FLORIDA DEPARTMENT OF REVENUE

Florida Department of Revenue
Tax Information Publication

TIP

No: 11B07-01

Date Issued:
January 26, 2011

Solid Mineral Severance Tax

Phosphate Rock Producers

Beginning January 1, 2011, phosphate rock producers are no longer required to remit a surcharge of $1.38 per ton. The Department will begin the process of reimbursing the total surcharge paid by calculating the surcharge offset amount for each taxpayer. The surcharge offset amount is the difference between the total tax paid at the reduced rate and the amount that would have been paid if the rate was calculated using the annual adjustment to the producer price index. Once the accumulated surtax offset for a producer equals or exceeds the total amount of surtax paid by the producer, the producer's severance tax rate will be calculated based on the provisions of section 211.3103(5) and (6), Florida Statutes (F.S.).

Use the new tax rates when completing the *Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax* (Form DR-142ES).

Tax Rate Period	Tax Rate
July 1, 2010 – June 30, 2011	$1.71 per ton
July 1, 2011 – June 30, 2012	$1.61 per ton

Reference: Section 211.3103, F.S. as amended by section 3, Chapter 2010-166, Laws of Florida

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.**

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, Tallahassee, FL 32399-0112.

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