

Florida Department Of Revenue
Tax Information Publication

TIP 99AO1-33

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**Mitigation Fee Imposed on Limerock and Sand Mined in Parts of
Miami-Dade County**

Beginning October 1, 1999, a mitigation fee is levied on each ton of limerock or sand extracted from within:

The Miami-Dade County Lake Belt Area and sections 10, 11, 13, 14, Township 52 South, Range 39 East, and sections 24, 25, 35, and 36, Township 53 South, Range 39 East.

The fee applies to limerock or sand in raw, processed, and manufactured form including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products. Any limerock or sand used within the mine from which it is extracted is not subject to the fee. The fee is imposed when the extracted material is first sold or transferred.

FEE RATE

For the period October 1, 1999, through December 31, 2000, the mitigation fee will be levied at the rate of 5 cents on each ton of limerock or sand extracted from within this area. Beginning January 1, 2001, and each January 1 thereafter, this per-ton mitigation fee will be increased by 2.1 percentage points, plus a cost growth index. The cost growth index will be based on the percentage change in two specific statistics issued by the United States Department of Labor for the most recent 12-month period ending on the previous September 30. For a detailed description of how the cost growth index will be calculated each year, refer to the law.

FEE ADMINISTRATION

This new law requires the Department of Revenue (DOR) to

administer, collect, and enforce the mitigation fee in the same manner as the general sales and use tax imposed by Chapter 212, F.S. The fee must be separately stated on any invoice from the mine, or its subsidiary or affiliate. Also, since the fee is part of the total price paid for the limestone or sand, it is subject to sales tax on retail sales. The fee must be remitted to DOR on a monthly basis, using the Miami-Dade County Lake Belt Mitigation Fee Monthly Return (Form DR-146) . Fee returns and payments are due on the 1st and late after the 20th day of the month following the month in which the sale or first transfer occurs.

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 more information call Tax Information Services, Monday -Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

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

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

Chapter 99-298, L.O.F.

Section 373.41492, F.S.