



Tax Information Publication

TIP

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Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fee Rates Beginning July 1, 2015

The per-ton fees on the extraction of limerock and sand within the Miami-Dade County Lake Belt Area are defined by law. **Beginning July 1, 2015, these fee rates should be used as outlined below.** Use the fee rates listed below when completing the *Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return* (Form DR-146):

Mitigation Fee Rate

July 1, 2015:	\$0.45
January 1, 2016:	\$0.25
January 1, 2017:	\$0.15
January 1, 2018, and thereafter:	\$0.05

Water Treatment Plant Upgrade Fee Rate*

July 1, 2015 – June 30, 2018:	\$0.06
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*The requirement to collect the water treatment plant upgrade fee will end once the total amount of proceeds collected reaches the amount necessary to design and construct the water treatment plant upgrade, as determined in an open, public request process. If not already terminated by this provision, the Water Treatment Plant Upgrade Fee will expire July 1, 2018.

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

You must file a tax return for each collection period, even if no tax is due or you paid your fees electronically. For example, your January 2016 tax return is due on or before February 20, 2016. As February 20, 2016, is a Saturday, returns will be late if filed after Monday, February 22, 2016. If you pay electronically, your electronic payment must be initiated no later than 5:00 p.m., ET, on February 19, 2016.

This will be the last notice issued by the Department regarding these fee rates until a rate change is enacted by law. This notice will be posted on the Department of Revenue's website.

References: Section 2, Chapter 2015-141, Laws of Florida; Section 373.41492, Florida Statutes; Rule 12B-7.030, Florida Administrative Code

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 website 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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