

**Florida Department of Revenue
Tax Information Publication**

**TIP 06B07-01
REVISED**

**Original Date Issued:
March 31, 2006**

**Revised:
December 15, 2006**

Solid Mineral Tax Rates for Year 2006

Phosphate Rock and Heavy Minerals Producers

Each calendar year the tax rates for production of phosphate rock and heavy minerals are adjusted as provided by law. The rates are calculated based on producer price indices published by the Bureau of Labor Statistics. These adjusted rates must be used in completing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax (Form DR-142ES).

	Phosphate Rock	Heavy Minerals
Base Rate	\$1.62 per ton	\$1.34 per ton
Base Rate Adjustment	**	2.1854
Year 2006 Tax Rate	\$1.68 per ton	\$2.93 per ton

**The method used to calculate the revised phosphate rock tax rate for 2006 was to multiply the 2005 tax rate for phosphate rock, as published by the Florida Department of Revenue by the ratio of phosphate rock prices for 2005 over the phosphate rock prices for 2004, as published by the U.S. Geological Survey.

Other Solid Minerals Producers

There was no change in the tax rate for production of other solid minerals. The tax remains 8% of the taxable value of other solid minerals produced.

References: Sections 211.31, 211.3101 and 211.3106, Florida Statutes, Rule 12B-1.0225, 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 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 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.