



Florida Department of Revenue
Tax Information Publication

TIP

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**MIAMI-DADE COUNTY LAKE BELT MITIGATION AND
WATER TREATMENT PLANT UPGRADE FEE RATES
BEGINNING JANUARY 1, 2010**

On January 1 each year, the per-ton fees on the extraction of limerock and sand within the Miami-Dade County Lake Belt Area are adjusted as provided by law. These fee rates 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* (Form DR-146):

<u>Calendar Year</u>	<u>Mitigation Fee Rate</u>	<u>Water Treatment Plant Upgrade Fee Rate</u>
2010	\$0.24*	\$0.15**

* In 2010 and thereafter, the per-ton mitigation fee rate is adjusted each year by 2.1 percent, plus a cost growth factor index specified in section 373.41492, Florida Statutes.

** The requirement to collect the water treatment plant upgrade fee will cease 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 solicitation process.

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.

You must file a tax return for each collection period, even if no tax is due or you paid your fees electronically. Your January 2010 tax return is due on or before February 22, 2010. If you pay electronically, your electronic payment must be initiated no later than 5:00 p.m., ET, on February 19, 2010.

This notice will be posted on the Department of Revenue's Internet site.

Reference: Section 373.41492, Florida Statutes

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, Building L, Tallahassee, FL 32399-0112.

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