

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03B07-01**

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**Solid Mineral Tax Rates for Year 2003**

**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).

	<b>Phosphate Rock</b>	<b>Heavy Minerals</b>
<b>Base Rate</b>	\$1.08* per ton	\$1.34 per ton
<b>Base Rate Adjustment</b>	1.2130	2.2558
<b>Year 2003 Tax Rate</b>	\$1.31 per ton	\$3.02 per ton

\*No funds were specified for the Nonmandatory Land Reclamation Trust Fund. Therefore, the base rate of \$1.35 per ton is reduced by 20% as specified in s. 211.3103(5)(c), F.S.

**Other Solid Minerals Producers**

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

References: Sections 211.3103 and 211.3106, 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](http://www.myflorida.com/dor). Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.