



Tax Information Publication

TIP

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Solid Mineral Tax Rates for 2025

Phosphate Rock Producers

Phosphate rock producers in Florida are subject to solid mineral severance tax as provided by law. Use the following rate when completing the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES).

Tax Rate Period	Tax Rate
January 1, 2025 – December 31, 2025	\$1.61 per ton

Heavy Minerals Producers

Each calendar year, the tax rate for production of heavy minerals is adjusted as provided by law. The tax rate is adjusted each year based on the Producer Price Index (PPI) for titanium dioxide as published by the U.S. Department of Labor's Bureau of Labor Statistics. As of March 2025, the last PPI update for titanium dioxide was in February 2019. Florida law requires the Florida Department of Revenue to use the tax rate from the preceding year if the PPI for titanium dioxide cannot be calculated, the PPI for titanium dioxide was discontinued, or a comparable index is not available. Since the PPI for titanium dioxide has not been updated since 2019 and a comparable index cannot be used that produces reasonably consistent results from the previous year, the tax rate from the previous year will be carried forward from 2024 to 2025.

Use the following tax rate when completing Form DR-142ES:

Tax Year	Tax Rate
January 1, 2025 – December 31, 2025	\$3.80 per ton

Heavy Minerals Tax Rate Calculation:

$$\begin{array}{r} \$1.34 \text{ per ton (Base Rate)} \\ \times \underline{2.83490} \text{ (Base Rate Adjustment)} \\ \hline \$3.80 \text{ per ton (2025 Tax Rate)} \end{array}$$

Other Solid Minerals Producers

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

References: Sections 211.30, 211.31, 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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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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