

## Solid Mineral Tax Rates for Year 2008

### 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. Use the adjusted rates when completing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax (Form DR-142ES).

Phosphate Rock	
Year 2007 Tax Rate	\$1.71 per ton
Base Rate Adjustment	1.1356874
Year 2008 Tax Rate	\$1.94 per ton

Heavy Minerals	
Base Rate	\$1.34 per ton
Base Rate Adjustment	2.2575
Year 2008 Tax Rate	\$3.03 per ton

### 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

#### 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 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, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.