



Florida Department of Revenue  
Tax Information Publication

TIP

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2008

**MIAMI-DADE COUNTY LAKE BELT MITIGATION AND  
WATER TREATMENT PLANT UPGRADE FEE RATES  
BEGINNING JANUARY 1, 2009**

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 (DR-146)*:

<u>Calendar Year</u>	<u>Mitigation Fee Rate</u>	<u>Water Treatment Plant Upgrade Fee Rate</u>
2009	\$0.24	\$0.15
2010	*	\$0.15 **

\* Beginning in 2010 and thereafter, the per-ton mitigation fee rate will be adjusted each year by 2.1 percent, plus a cost growth factor index. In December 2009, the Department of Revenue will calculate the 2010 mitigation fee rate and notify all interested parties in a TIP.

\*\* 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 due date:** The *Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return (DR-146)* is due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each collection period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20<sup>th</sup>. You must file a tax return for each collection period, even if no tax is due or you paid your fees electronically. Your January 2009 tax return is due on or before February 20, 2009.

**Pay fees electronically:** If you paid \$20,000 or more in Miami-Dade County Lake Belt Mitigation fees during the most recent state fiscal year, you are required to pay fees electronically during the subsequent calendar year. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) for information about:

- Electronic payment requirements and procedures
- How to enroll to pay fees and taxes electronically
- How to update your profile information (such as contact person, bank account, and e-mail address)
- Payment due date calendars

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](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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.**

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