



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 10B07-03  
Date Issued:  
June 16, 2010

**Phosphate Rock Severance Tax Rate Changes**

**Phosphate Rock Producers**

Phosphate rock producers are subject to a new base tax rate and surcharge as provided by law. The surcharge shall be collected until the last day of the calendar quarter in which the total revenue generated by the surcharge equals \$60 million. The Department will notify taxpayers once the surcharge equals \$60 million.

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

<b>July 1, 2010 – June 30, 2011 Base Tax Rate</b>	\$1.71 per ton
<b>Plus: Surcharge Rate</b>	\$1.38 per ton
<b>July 1, 2010 – June 30, 2011 Total Tax Rate</b>	\$3.09 per ton

<b>July 1, 2011 – June 30, 2012 Base Tax Rate</b>	\$1.61 per ton
<b>Plus: Surcharge Rate</b>	\$1.38 per ton
<b>July 1, 2011 – June 30, 2012 Total Tax Rate</b>	\$2.99 per ton

The new law also adjusts the distribution of proceeds paid into the State Treasury.

References: Section 211.3103, Florida Statutes; Chapter 2010-166, Laws of Florida (Section 3, CS/HB 5801, 2<sup>nd</sup> Eng.)

**FOR MORE INFORMATION**

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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, Tallahassee, FL 32399-0112.

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