

Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

DR-146 R. 01/16

Rule 12B-7.031 Florida Administrative Code Effective 01/16

Mail to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150

Name and address if not preprinted:

Use black ink. Example A - Handwritten Example B - Typed 0123456789 0123456789

Certificate #:

Business Partner #: Contract Object #:

FEIN:

Collection Period:

Return Due:

Late After:

What fees are due on this tax return?

Two fees authorized by section 373.41492, Florida Statutes (F.S.), are required to be paid using this tax return. The Lake Belt Mitigation Fee (effective 10/1/99) and the Water Treatment Plant Upgrade Fee (effective 1/1/07) are imposed on each ton of limerock and sand extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting limerock or sand from within the Miami-Dade County Lake Belt Area and Township sections as defined in statute.

Who must file a tax return?

Any limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product is required to collect the mitigation and water treatment plant upgrade fees and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

COMPLETE THE BACK OF THE TAX RETURN FIRST.

Lines 1 and 2:

Column A: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period on both Lines 1 and 2.

Column B: The fee rates are printed on the return.

Florida Department

was made electronically.

Column C, Line 1: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 3.

Column C, Line 2: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 4.

A return must be filed even if no tax is due or EFT payment has been sent.

- Line 3. Mitigation fee due. Enter the amount from Column C, Line 1 on reverse side.
- **Line 4. Water treatment plant upgrade fee due.** Enter the amount from Column C, Line 2 on reverse side.
- Line 5. Total. Enter the total of Line 3 plus Line 4.
- Line 6. Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.
- Line 7. Net Amount Due. Enter the result of Line 5 minus Line 6.
- Line 8. Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.
- Line 9. Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year by using the formula in section 213.235, F.S. For current and prior period interest rates, check the Department's Internet site or contact Taxpayer Services.
- Line 10. Total Due with Return. Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue.

Detach coupon and return with payment

Florida Department of Revenue	Miami-Dade County Lak Water Treatment Plant Up	_	DR-146 R. 01/16 postmark or hand delivery date
Certificate Number	Collection Period	3. Mitigation fee due (from Column C, Line 1 on reverse side) 4. Water treatment plant upgrade fee due (from Column C, Line 2 on reverse side) 5. Total (Line 3 plus Line 4)	postnark or nanu derivery date
		6. Less DOR Credit Memo 7. Net Amount Due (Line 5 minus Line 6)	
_		8. Plus Penalty (see Instructions for rates) 9. Plus Interest]
Due: Late After:	DR-146	(see Instructions for rates) 10. Total Due with Return (Add Lines 7, 8, and 9)	
Check here if payment	Do not write in this space.		

When is the tax return due and payable?

Tax returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed tax returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars and other e-Services program information on the Department's website: www.myflorida.com/dor/eservices

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150 **Electronic Funds Transfer (EFT):** Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website: **www.myflorida.com/dor/eservices**

For Information and Forms: Visit the Department's website at **www.myflorida.com/dor** or call Taxpayer Services, Monday through Friday, excluding holidays, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Under penalties of perjury, I declare that I have read this return and

Date

Date

the facts stated in it are true.

Signature of Taxpayer

Signature of Preparer

				to do business in Florida, you must to 7 p.m., ET, at 800-352-3671.
The business was clos Are you a corporation/	ed permanently on/ partnership required to file a	(The Departr	nent will cancel your certific ? Yes No	cate number as of this date.)
	e/was closed temporarily on		lan to reopen on/_	or
City:		State:ZIP: _		Recurring every yea
The business was sold	l on/	The new owner informatio	n is:	
Name of New Owner:		Telepho	ne Number of New Owner:	()
Mailing Address of New	w Owner:			
City:		County:	State:	ZIP:
Certificate Number Business Partner Nu	wher		FEIN	-
Signature of Taxpayer (Requ		Date:	 Teleph	one Number: ()
		ach coupon and return v		·
	Column A - Total tons extrac			Amounts Collected
1. Miami-Dade Lake Belt Mitigation Fee		Fee F	ate],000.00
2. Water Treatment Plant Upgrade Fee				