

Solid Mineral Tax Rates for Year 2010

Phosphate Rock Producers

Phosphate rock producers are subject to a surtax and tax rate as provided by law. Use the 2010 rates when completing the *Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax* (Form DR-142ES).

Phosphate Rock	
Year 2010 Tax Rate	\$1.945 per ton
Plus: Year 2010 Surcharge Rate	\$1.38 per ton
Total 2010 Rate	\$3.325 per ton

Heavy Minerals Producers

Each calendar year the tax rate for production of heavy minerals is adjusted as provided by law. The rates are based on producer price indices published by the Bureau of Labor Statistics. Use the 2010 rates when completing the *Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax* (Form DR-142ES).

Heavy Minerals	
Base Rate	\$1.34 per ton
Times: Base Rate Adjustment	2.3613
Year 2010 Tax Rate	\$3.16 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.

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 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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