



Tax Information Publication

TIP

No: 19B07-01
Date Issued:
March 21, 2019

Solid Mineral Tax Rates for Year 2019

Phosphate Rock Producers

Phosphate rock producers are subject to tax as provided by law. Use the following rate when completing the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES).

Tax Rate Period	Tax Rate
January 1, 2015 – December 31, 2022	\$1.80 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 2019 tax rate when completing the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES).

Tax Year	Tax Rate
January 1, 2019 - December 31, 2019	\$3.86 per ton

Heavy Minerals Tax Rate Calculation:

$$\begin{array}{r} \$1.34 \text{ per ton (Base Rate)} \\ \times \underline{2.87998} \text{ (Base Rate Adjustment)} \\ \$3.86 \text{ per ton (2019 Tax Rate)} \end{array}$$

Other Solid Minerals Producers

There is no change in the tax rate for the production of other solid minerals. The tax remains 8% of the taxable value of other solid minerals produced.

References: Sections 211.30, 211.31, 211.3103, 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 the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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