

1 Section 1. Dade County Lake Belt Mitigation Plan;
2 mitigation for mining activities within the Dade County Lake
3 Belt.--

4 (1) The Legislature finds that the impact of mining
5 within the Dade County Lake Belt Area is offset by a
6 mitigation plan that is designated the "Lake Belt Mitigation
7 Plan." The per-ton fee assessed on limestone sold from the
8 Dade County Lake Belt Area shall be used for acquiring
9 environmentally sensitive lands and for restoration,
10 maintenance, and other environmental purposes. Further, the
11 Legislature finds that the public benefit of a sustainable
12 supply of limestone construction materials for public and
13 private projects requires a coordinated approach to permitting
14 activities on wetlands within the Dade County Lake Belt in
15 order to provide the certainty necessary to encourage
16 substantial and continued investment in the limestone
17 processing plant and equipment required to efficiently extract
18 the limestone resource. It is the intent of the Legislature
19 that the Lake Belt Mitigation Plan satisfy all local, state,
20 and federal requirements for mining activity within the Dade
21 County Lake Belt Area.

22 (2) To provide for the mitigation of wetland resources
23 lost to mining activities within the Dade County Lake Belt
24 Area, effective January 1, 1999, a fee is imposed on each ton
25 of limerock and sand extracted by any person who engages in
26 the business of extracting limerock or sand from within the
27 Dade County Lake Belt Area. The fee is at the rate of 4.41
28 cents for each ton of limerock and sand sold from within the
29 Dade County Lake Belt Area in raw, processed, or manufactured
30 form, including, but not limited to, sized aggregate, cement,
31 concrete, and concrete products. Any limerock or sand that is

1 used within the mine from which the limerock or sand is
2 extracted is exempt from the fee. The amount of the fee
3 imposed under this section must be stated separately on the
4 invoice provided to the purchaser. The proceeds of the fee
5 must be paid to the Department of Revenue on or before the
6 20th day of the month following the calendar month in which
7 the sale occurs.

8 (3) The fee imposed by this section must be reported
9 to the Department of Revenue. Payment of the fee must be
10 accompanied by a form prescribed by the Department of Revenue.
11 The proceeds of the fee, less administrative costs, must be
12 transferred by the Department of Revenue to the South Florida
13 Water Management District and deposited into an
14 interest-bearing account to be maintained separately and not
15 commingled with other funds. As used in this section, the term
16 "proceeds of the fee" means all funds collected and received
17 by the Department of Revenue under this section, including
18 interest and penalties on delinquent fees. The amount deducted
19 for administrative costs may not exceed 3 percent of the total
20 revenues collected under this section and may equal only those
21 administrative costs reasonably attributable to the fee.

22 (4)(a) The Department of Revenue shall administer,
23 collect, and enforce the fee authorized under this section in
24 accordance with the procedures used to administer, collect,
25 and enforce the general sales tax imposed under chapter 212,
26 Florida Statutes. The provisions of chapter 212, Florida
27 Statutes, with respect to the authority of the Department of
28 Revenue to audit and make assessments, the keeping of books
29 and records, and the interest and penalties imposed on
30 delinquent fees apply to this section. The fee may not be
31 included in computing estimated taxes under s. 212.11, Florida

1 Statutes, and the dealer's credit for collecting taxes or fees
2 provided for in s. 212.12, Florida Statutes, does not apply to
3 the fee imposed by this section.

4 (b) In administering this section, the Department of
5 Revenue may employ persons and incur expenses for which funds
6 are appropriated by the Legislature. The Department of Revenue
7 shall adopt rules and prescribe and publish forms necessary to
8 administer this section. The Department of Revenue shall
9 establish audit procedures and may assess delinquent fees.

10 (5) Beginning July 1, 2000, and each July 1
11 thereafter, the per-ton fee shall be adjusted by the
12 percentage change in the average of the Consumer Price Index
13 issued by the United States Department of Labor for the most
14 recent 12-month period ending on September 30, and the
15 percentage change in the Producer's Price Index for Net Output
16 of Crushed and Broken Stone, South Atlantic Region, issued by
17 the United States Department of Labor for the most recent
18 12-month period ending on September 30, compared to the
19 average of these indexes for the base year, which is the
20 12-month period ending on September 30, 1999.

21 (6)(a) The proceeds of the fee must be used to conduct
22 mitigation activities that are appropriate to offset the loss
23 of the value and functions of wetlands as a result of mining
24 activities in the Dade County Lake Belt Area and must be used
25 in a manner consistent with the recommendations contained in
26 the reports submitted to the Legislature by the Dade County
27 Lake Belt Plan Implementation Committee and adopted under s.
28 373.4149, Florida Statutes. Such mitigation may include the
29 purchase, enhancement, restoration, and management of wetlands
30 and uplands, the purchase of mitigation credit from a
31 permitted mitigation bank, and any structural modifications to

1 the existing drainage system to enhance the hydrology of the
2 Dade County Lake Belt Area. Funds may also be used to
3 reimburse other funding sources, including the Save Our Rivers
4 Land Acquisition Program and the Internal Improvement Trust
5 Fund, for the purchase of lands that were acquired in areas
6 appropriate for mitigation due to rock mining and to reimburse
7 governmental agencies that exchanged land under s. 373.4149,
8 Florida Statutes, for mitigation due to rock mining.

9 (b) Expenditures must be approved by an interagency
10 committee that consists of representatives from the Miami-Dade
11 County Department of Environmental Resource Management, the
12 Department of Environmental Protection, the South Florida
13 Water Management District, the Game and Fresh Water Fish
14 Commission, and, at the discretion of the committee,
15 additional members who represent federal regulatory,
16 environmental, and fish and wildlife agencies and
17 representatives of the limestone industry.

18 (7) Payment of the fee imposed by this section
19 satisfies the mitigation requirements imposed under ss.
20 373.403-373.439, Florida Statutes, and any applicable county
21 ordinance for loss of the value and functions of wetlands. In
22 addition, it is the intent of the Legislature that the payment
23 of the fee imposed by this section satisfy all federal
24 mitigation requirements.

25 (8) If a general permit by the United States Army
26 Corps of Engineers, or an appropriate long-term permit for
27 mining, issued on or before September 30, 2000, is
28 inconsistent with the Dade County Lake Belt Plan, this
29 section, and ss. 378.4115, 373.4149, and 373.4415, Florida
30 Statutes, the fee imposed by this section is suspended until
31 reenacted by the Legislature.

1 Section 2. This act shall take effect July 1 of the
2 year in which enacted.
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