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LEGISLATIVE ACTION

Senate	.	House
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Senator Latvala moved the following:

1 **Senate Amendment to Amendment (302038) (with title**
2 **amendment)**

3
4 Between lines 2038 and 2039
5 insert:

6 Section 36. Subsections (2), (3), (4), and (6) of section
7 373.41492, Florida Statutes, are amended to read:

8 373.41492 Miami-Dade County Lake Belt Mitigation Plan;
9 mitigation for mining activities within the Miami-Dade County
10 Lake Belt.—

11 (2) To provide for the mitigation of wetland resources lost
12 to mining activities within the Miami-Dade County Lake Belt
13 Plan, effective October 1, 1999, a mitigation fee is imposed on



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14 each ton of limerock and sand extracted by any person who
15 engages in the business of extracting limerock or sand from
16 within the Miami-Dade County Lake Belt Area and the east one-
17 half of sections 24 and 25 and all of sections 35 and 36,
18 Township 53 South, Range 39 East. The mitigation fee is imposed
19 for each ton of limerock and sand sold from within the
20 properties where the fee applies in raw, processed, or
21 manufactured form, including, but not limited to, sized
22 aggregate, asphalt, cement, concrete, and other limerock and
23 concrete products. The mitigation fee imposed by this subsection
24 for each ton of limerock and sand sold shall be 12 cents per ton
25 beginning January 1, 2007; 18 cents per ton beginning January 1,
26 2008; 24 cents per ton beginning January 1, 2009; and 45 cents
27 per ton beginning close of business December 31, 2011. To pay
28 for seepage mitigation projects, including hydrological
29 structures, as authorized in an environmental resource permit
30 issued by the department for mining activities within the Miami-
31 Dade County Lake Belt area, and to upgrade a water treatment
32 plant that treats water coming from the Northwest Wellfield in
33 Miami-Dade County, a water treatment plant upgrade fee is
34 imposed within the same Lake Belt Area subject to the mitigation
35 fee and upon the same kind of mined limerock and sand subject to
36 the mitigation fee. The water treatment plant upgrade fee
37 imposed by this subsection for each ton of limerock and sand
38 sold shall be 15 cents per ton beginning on January 1, 2007, and
39 the collection of this fee shall cease once the total amount of
40 proceeds collected for this fee reaches the amount of the actual
41 moneys necessary to design and construct the water treatment
42 plant upgrade, as determined in an open, public solicitation



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43 process. Any limerock or sand that is used within the mine from
44 which the limerock or sand is extracted is exempt from the fees.
45 The amount of the mitigation fee and the water treatment plant
46 upgrade fee imposed under this section must be stated separately
47 on the invoice provided to the purchaser of the limerock or sand
48 product from the limerock or sand miner, or its subsidiary or
49 affiliate, for which the fee or fees apply. The limerock or sand
50 miner, or its subsidiary or affiliate, who sells the limerock or
51 sand product shall collect the mitigation fee and the water
52 treatment plant upgrade fee and forward the proceeds of the fees
53 to the Department of Revenue on or before the 20th day of the
54 month following the calendar month in which the sale occurs. As
55 used in this section, the term "proceeds of the fee" means all
56 funds collected and received by the Department of Revenue under
57 this section, including interest and penalties on delinquent
58 fees. The amount deducted for administrative costs may not
59 exceed 3 percent of the total revenues collected under this
60 section and may equal only those administrative costs reasonably
61 attributable to the fees.

62 (3) The mitigation fee and the water treatment plant
63 upgrade fee imposed by this section must be reported to the
64 Department of Revenue. Payment of the mitigation and the water
65 treatment plant upgrade fees must be accompanied by a form
66 prescribed by the Department of Revenue.

67 (a) The proceeds of the mitigation fee, less administrative
68 costs, must be transferred by the Department of Revenue to the
69 South Florida Water Management District and deposited into the
70 Lake Belt Mitigation Trust Fund.

71 (b) Beginning January 1, 2012, the proceeds of the water



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72 treatment plant upgrade fee, less administrative costs, must be
73 transferred by the Department of Revenue to the South Florida
74 Water Management District and deposited into the Lake Belt
75 Mitigation Trust Fund until either:

76 1. A total of \$20 million from the water treatment plant
77 upgrade fee proceeds, less administrative costs, is deposited
78 into the Lake Belt Mitigation Trust Fund; or

79 2. The quarterly pathogen sampling conducted as a condition
80 of the permits issued by the department for rock mining
81 activities in the Miami-Dade Lake Belt Area demonstrates that
82 the water in any quarry lake in the vicinity of the Northwest
83 Wellfield would be classified as being in Bin Two or higher as
84 defined in the Environmental Protection Agency's Enhanced
85 Surface Water Treatment Rule.

86 (c) Upon the earliest occurrence of the criteria under
87 either subparagraph (b)1. or subparagraph (b)2., the proceeds of
88 the treatment plant upgrade fee, less administrative costs, must
89 be transferred by the Department of Revenue to a trust fund
90 established by Miami-Dade County, for the sole purpose
91 authorized by paragraph (6) (a). As used in this section, the
92 term "proceeds of the fee" means all funds collected and
93 received by the Department of Revenue under this section,
94 including interest and penalties on delinquent fees. The amount
95 deducted for administrative costs may not exceed 3 percent of
96 the total revenues collected under this section and may equal
97 only those administrative costs reasonably attributable to the
98 fees.

99 (4) (a) The Department of Revenue shall administer, collect,
100 and enforce the mitigation and treatment plant upgrade fees



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101 authorized under this section in accordance with the procedures
102 used to administer, collect, and enforce the general sales tax
103 imposed under chapter 212. The provisions of chapter 212 with
104 respect to the authority of the Department of Revenue to audit
105 and make assessments, the keeping of books and records, and the
106 interest and penalties imposed on delinquent fees apply to this
107 section. The fees may not be included in computing estimated
108 taxes under s. 212.11, and the dealer's credit for collecting
109 taxes or fees provided for in s. 212.12 does not apply to the
110 fees imposed by this section.

111 (b) In administering this section, the Department of
112 Revenue may employ persons and incur expenses for which funds
113 are appropriated by the Legislature. The Department of Revenue
114 shall adopt rules and prescribe and publish forms necessary to
115 administer this section. The Department of Revenue shall
116 establish audit procedures and may assess delinquent fees.

117 (6) (a) The proceeds of the mitigation fee must be used to
118 conduct mitigation activities that are appropriate to offset the
119 loss of the value and functions of wetlands as a result of
120 mining activities and must be used in a manner consistent with
121 the recommendations contained in the reports submitted to the
122 Legislature by the Miami-Dade County Lake Belt Plan
123 Implementation Committee and adopted under s. 373.4149. Such
124 mitigation may include the purchase, enhancement, restoration,
125 and management of wetlands and uplands, the purchase of
126 mitigation credit from a permitted mitigation bank, and any
127 structural modifications to the existing drainage system to
128 enhance the hydrology of the Miami-Dade County Lake Belt Area.
129 Funds may also be used to reimburse other funding sources,



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130 including the Save Our Rivers Land Acquisition Program, the
131 Internal Improvement Trust Fund, the South Florida Water
132 Management District, and Miami-Dade County, for the purchase of
133 lands that were acquired in areas appropriate for mitigation due
134 to rock mining and to reimburse governmental agencies that
135 exchanged land under s. 373.4149 for mitigation due to rock
136 mining. The proceeds of the water treatment plant upgrade fee
137 shall be used solely to upgrade a water treatment plant that
138 treats water coming from the Northwest Wellfield in Miami-Dade
139 County. As used in this section, the terms "upgrade a water
140 treatment plant" or "treatment plant upgrade" means those works
141 necessary to treat or filter a surface water source or supply or
142 both.

143 (b) Expenditures of the mitigation fee must be approved by
144 an interagency committee consisting of representatives from each
145 of the following: the Miami-Dade County Department of
146 Environmental Resource Management, the Department of
147 Environmental Protection, the South Florida Water Management
148 District, and the Fish and Wildlife Conservation Commission. In
149 addition, the limerock mining industry shall select a
150 representative to serve as a nonvoting member of the interagency
151 committee. At the discretion of the committee, additional
152 members may be added to represent federal regulatory,
153 environmental, and fish and wildlife agencies.

154
155 ===== T I T L E A M E N D M E N T =====

156 And the title is amended as follows:

157 Between lines 3804 and 3805
158 insert:



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159 amending s. 373.41492, F.S.; authorizing the use of
160 proceeds from the water treatment plant upgrade fee to
161 pay for specified mitigation projects; requiring
162 proceeds from the water treatment plant upgrade fee to
163 be transferred by the Department of Revenue to the
164 South Florida Water Management District and deposited
165 into the Lake Belt Mitigation Trust Fund until
166 specified criteria is met; providing, after such
167 criteria is met, for the proceeds of the water
168 treatment plant upgrade fee to return to being
169 transferred by the Department of Revenue to a trust
170 fund established by Miami-Dade County for specified
171 purposes;