



487604

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/25/2015	.	
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The Committee on Environmental Preservation and Conservation (Simpson) recommended the following:

**Senate Amendment (with title amendment)**

Delete lines 76 - 244

and insert:

sensitive lands and for restoration, water quality monitoring, maintenance, and other environmental purposes. It is the intent of the Legislature that the per-ton mitigation fee not be a revenue source for purposes other than enumerated in this section. Further, the Legislature finds that the public benefit of a sustainable supply of limestone construction materials for



487604

11 public and private projects requires a coordinated approach to  
12 permitting activities on wetlands within Miami-Dade County in  
13 order to provide the certainty necessary to encourage  
14 substantial and continued investment in the limestone processing  
15 plant and equipment required to efficiently extract the  
16 limestone resource. It is the intent of the Legislature that the  
17 Lake Belt Mitigation Plan satisfy all local, state, and federal  
18 requirements for mining activity within the rock mining  
19 supported and allowable areas.

20 (2) To provide for the mitigation of wetland resources lost  
21 to mining activities within the Miami-Dade County Lake Belt  
22 Plan, effective October 1, 1999, a mitigation fee is imposed on  
23 each ton of limerock and sand extracted by any person who  
24 engages in the business of extracting limerock or sand from  
25 within the Miami-Dade County Lake Belt Area and the east one-  
26 half of sections 24 and 25 and all of sections 35 and 36,  
27 Township 53 South, Range 39 East. The mitigation fee is imposed  
28 for each ton of limerock and sand sold from within the  
29 properties where the fee applies in raw, processed, or  
30 manufactured form, including, but not limited to, sized  
31 aggregate, asphalt, cement, concrete, and other limerock and  
32 concrete products. The mitigation fee imposed by this subsection  
33 for each ton of limerock and sand sold shall be 25 45 cents per  
34 ton, beginning on January 1, 2016; 15 cents per ton beginning on  
35 January 1, 2017; and 5 cents per ton beginning on January 1,  
36 2018, and thereafter. To pay for Miami-Dade County ~~seepage~~  
37 ~~mitigation~~ projects, an environmentally endangered lands  
38 ~~including groundwater and surface water management structures~~  
39 ~~designed to improve wetland habitat and approved by the Lake~~



487604

40 ~~Belt Mitigation Committee, and to upgrade a water treatment~~  
41 ~~plant that treats water coming from the Northwest Wellfield in~~  
42 ~~Miami Dade County, a water treatment plant upgrade fee is~~  
43 imposed within the same Lake Belt Area subject to the mitigation  
44 fee and upon the same kind of mined limerock and sand subject to  
45 the mitigation fee. The environmentally endangered lands ~~water~~  
46 ~~treatment plant upgrade~~ fee imposed by this section subsection  
47 for each ton of limerock and sand sold shall be 5 ~~15~~ cents per  
48 ton, ~~and the collection of this fee shall cease once the total~~  
49 ~~amount of proceeds collected for this fee reaches the amount of~~  
50 ~~the actual moneys necessary to design and construct the water~~  
51 ~~treatment plant upgrade, as determined in an open, public~~  
52 ~~solicitation process.~~ Any limerock or sand that is used within  
53 the mine from which the limerock or sand is extracted is exempt  
54 from the fees. The amount of the mitigation fee and the  
55 environmentally endangered lands ~~water treatment plant upgrade~~  
56 fee imposed under this section must be stated separately on the  
57 invoice provided to the purchaser of the limerock or sand  
58 product from the limerock or sand miner, or its subsidiary or  
59 affiliate, for which the fee or fees apply. The limerock or sand  
60 miner, or its subsidiary or affiliate, who sells the limerock or  
61 sand product shall collect the mitigation fee and the water  
62 treatment plant upgrade fee and forward the proceeds of the fees  
63 to the Department of Revenue on or before the 20th day of the  
64 month following the calendar month in which the sale occurs. The  
65 proceeds of a fee imposed by this section include all funds  
66 collected and received by the Department of Revenue relating to  
67 the fee, including interest and penalties on a delinquent fee.  
68 The amount deducted for administrative costs may not exceed 3



487604

69 percent of the total revenues collected under this section and  
70 may equal only those administrative costs reasonably  
71 attributable to the fee.

72 (3) The mitigation fee and the environmentally endangered  
73 lands water treatment plant upgrade fee imposed by this section  
74 must be reported to the Department of Revenue. Payment of the  
75 mitigation and the environmentally endangered lands water  
76 treatment plant upgrade fees must be accompanied by a form  
77 prescribed by the Department of Revenue.

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

82 (b) Beginning July 1, 2015 ~~2012~~, ~~the proceeds of the water~~  
83 ~~treatment plant upgrade fee~~ previously imposed by this section  
84 is rescinded and is no longer imposed on the sale of mined  
85 limerock and sand, ~~less administrative costs, must be~~  
86 ~~transferred by the Department of Revenue to the South Florida~~  
87 ~~Water Management District and deposited into the Lake Belt~~  
88 ~~Mitigation Trust Fund until:~~

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

92 2. ~~The quarterly pathogen sampling conducted as a condition~~  
93 ~~of the permits issued by the department for rock mining~~  
94 ~~activities in the Miami-Dade County Lake Belt Area demonstrates~~  
95 ~~that the water in any quarry lake in the vicinity of the~~  
96 ~~Northwest Wellfield would be classified as being in Bin 2 or~~  
97 ~~higher as defined in the Environmental Protection Agency's Long~~



487604

98 ~~Term 2 Enhanced Surface Water Treatment Rule.~~

99           (c) The proceeds of the environmentally endangered lands  
100 fee ~~Upon the earliest occurrence of the criterion under~~  
101 ~~subparagraph (b)1. or subparagraph (b)2., the proceeds of the~~  
102 ~~water treatment plant upgrade fee, less administrative costs,~~  
103 must be transferred by the Department of Revenue to a trust fund  
104 established by Miami-Dade County, for the sole purpose  
105 authorized by paragraph (6) (a).

106           (4) (a) The Department of Revenue shall administer, collect,  
107 and enforce the mitigation and environmentally endangered lands  
108 ~~treatment plant upgrade~~ fees authorized under this section in  
109 accordance with the procedures used to administer, collect, and  
110 enforce the general sales tax imposed under chapter 212. The  
111 provisions of chapter 212 with respect to the authority of the  
112 Department of Revenue to audit and make assessments, the keeping  
113 of books and records, and the interest and penalties imposed on  
114 delinquent fees apply to this section. The fees may not be  
115 included in computing estimated taxes under s. 212.11, and the  
116 dealer's credit for collecting taxes or fees provided for in s.  
117 212.12 does not apply to the fees imposed by this section.

118           (b) In administering this section, the Department of  
119 Revenue may employ persons and incur expenses for which funds  
120 are appropriated by the Legislature. The Department of Revenue  
121 shall adopt rules and prescribe and publish forms necessary to  
122 administer this section. The Department of Revenue shall  
123 establish audit procedures and may assess delinquent fees.

124           (5) Each January 1, beginning January 1, 2010, through  
125 December 31, 2011, the per-ton mitigation fee shall be increased  
126 by 2.1 percentage points, plus a cost growth index. The cost



487604

127 growth index shall be the percentage change in the weighted  
128 average of the Employment Cost Index for All Civilian Workers  
129 (ecu 10001I), issued by the United States Department of Labor  
130 for the most recent 12-month period ending on September 30, and  
131 the percentage change in the Producer Price Index for All  
132 Commodities (WPU 00000000), issued by the United States  
133 Department of Labor for the most recent 12-month period ending  
134 on September 30, compared to the weighted average of these  
135 indices for the previous year. The weighted average shall be  
136 calculated as 0.6 times the percentage change in the Employment  
137 Cost Index for All Civilian Workers (ecu 10001I), plus 0.4 times  
138 the percentage change in the Producer Price Index for All  
139 Commodities (WPU 00000000). If either index is discontinued, it  
140 shall be replaced by its successor index, as identified by the  
141 United States Department of Labor.

142 (6) (a) The proceeds of the mitigation fee must be used to  
143 conduct mitigation activities that are appropriate to offset the  
144 loss of the value and functions of wetlands as a result of  
145 mining activities and to conduct water quality monitoring to  
146 ensure the protection of water resources within the Lake Belt  
147 Area and be approved by the Miami-Dade County Lake Belt  
148 Mitigation Committee. Such mitigation may include the purchase,  
149 enhancement, restoration, and management of wetlands and uplands  
150 in the Everglades watershed, the purchase of mitigation credit  
151 from a permitted mitigation bank, and any structural  
152 modifications to the existing drainage system to enhance the  
153 hydrology of the Miami-Dade County Lake Belt Area or the  
154 Everglades watershed. Funds may also be used to reimburse other  
155 funding sources, including the Save Our Rivers Land Acquisition



487604

156 Program, the Internal Improvement Trust Fund, the South Florida  
157 Water Management District, and Miami-Dade County, for the  
158 purchase of lands that were acquired in areas appropriate for  
159 mitigation due to rock mining and to reimburse governmental  
160 agencies that exchanged land under s. 373.4149 for mitigation  
161 due to rock mining. ~~The proceeds of the water treatment plant  
162 upgrade fee deposited into the Lake Belt Mitigation Trust Fund  
163 shall be used solely to pay for seepage mitigation projects,  
164 including groundwater or surface water management structures  
165 designed to improve wetland habitat and approved by the Lake  
166 Belt Mitigation Committee.~~ The proceeds of the environmentally  
167 endangered lands water treatment plant upgrade fee which are  
168 transmitted to a trust fund established by Miami-Dade County  
169 shall be used solely for the acquisition, preservation,  
170 enhancement, restoration, conservation, and maintenance of  
171 wetland and threatened forest communities located to upgrade a  
172 water treatment plant that treats water coming from the  
173 Northwest Wellfield in Miami-Dade County. However, the proceeds  
174 of the environmentally endangered lands fee must first be used  
175 to upgrade a water treatment plant that treats water coming from  
176 the Northwest Wellfield in Miami-Dade County if, following a  
177 formal determination by the department that, due to the direct  
178 or indirect result of rock mining activities within the Lake  
179 Belt Area, the quarterly pathogen sampling conducted as a  
180 condition of the permits issued by the department for rock  
181 mining activities in the Miami-Dade County Lake Belt Area  
182 demonstrates that the water in any quarry lake monitored  
183 pursuant to the monitoring plan would be classified as being in  
184 Bin 2 or higher as defined in the United States Environmental



487604

185 Protection Agency's Long Term 2 Enhanced Surface Water Treatment  
186 Rule. As used in this

187

188 ===== T I T L E A M E N D M E N T =====

189 And the title is amended as follows:

190 Delete lines 22 - 25

191 and insert:

192 removing a requirement that such uses be approved by  
193 the Miami-Dade County Lake Belt Mitigation Committee;  
194 requiring the environmentally endangered lands fee to  
195 be used solely for purposes related to wetland and  
196 threatened forest communities located in Miami-Dade  
197 County after proceeds are used for water treatment  
198 plant upgrades under certain conditions; reenacting s.  
199 373.41495(1), (2), and (3), F.S.,