CHAPTER 2006-13

House Bill No. 1039

An act relating to the planned east coast buffer water resources management plan of the South Florida Water Management District: amending s. 373.4149. F.S.: revising the geographic boundaries of the Miami-Dade County Lake Belt Area: amending s. 373.41492. F.S.: revising the geographic boundaries for mining areas subject to mitigation fees under the Miami-Dade County Lake Belt Mitigation Plan: providing for mitigation fee increases and imposing a water treatment plant upgrade fee: authorizing proceeds of mitigation fees to be allocated to the South Florida Water Management District and Miami-Dade County for specific purposes: authorizing the proceeds of the water treatment plant upgrade fee to be used for updating a water treatment plant near the Lake Belt Area: revising the reporting requirements for the interagency committee: designating the Site 1 Impoundment project of the Comprehensive Everglades Restoration Plan sponsored by the South Florida Water Management District as the Fran Reich Preserve: directing the South Florida Water Management District to erect suitable markers; providing an effective date

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (3) of section 373.4149, Florida Statutes, is amended to read:

373.4149 Miami-Dade County Lake Belt Plan.—

(3) The Miami-Dade County Lake Belt Area is that area bounded by the Ronald Reagan Turnpike to the east, the Miami-Dade-Broward County line to the north, Krome Avenue to the west and Tamiami Trail to the south together with the land south of Tamiami Trail in sections 5, 6, 7, 8, 17, and 18, Township 54 South, Range 39 East, sections 24, 25, and 36, Township 54 South, Range 38 East, less those portions of section 3, Township 52 South, Range 39 East south of Krome Avenue and west of U.S. Highway 27, section 10, except the west one-half, section 11, except the northeast onequarter and the east one-half of the northwest one-quarter, and tracts 38 through 41, and tracts 49 through 64 inclusive, section 13, except tracts 17 through 35 and tracts 46 through 48, of Florida Fruit Lands Company Subdivision No. 1 according to the plat thereof as recorded in plat book 2, page 17. public records of Miami-Dade County, and section 14, except the west three quarters, Township 52 South, Range 39 East, lying north of the Miami Canal, and less sections 35 and 36 and the east one-half of sections 24 and 25, Township 53 South, Range 39 East and Government Lots 1 and 2, lying between Townships 53 and 54 South, Range 39 East and those portions of sections 1 and 2, Township 54 South, Range 39 East, lying north of Tamiami Trail.

Section 2. Subsections (2), (3), (4), (5), (6), and (7) and paragraph (b) of subsection (9) of section 373.41492, Florida Statutes, are amended to read:

CODING: Words stricken are deletions; words underlined are additions.

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

To provide for the mitigation of wetland resources lost to mining (2)activities within the Miami-Dade County Lake Belt Plan, effective October 1, 1999, a mitigation fee is imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand from within the Miami-Dade County Lake Belt Area and sections 10. 11, 13, 14, Township 52 South, Range 39 East, and the east one-half of sections 24 and, 25 and all of sections, 35, and 36, Township 53 South, Range 39 East. The mitigation fee is imposed at the rate of 5 cents for each ton of limerock and sand sold from within the properties where the fee applies in raw, processed, or manufactured form, including, but not limited to, sized aggregate, asphalt, cement, concrete, and other limerock and concrete products. The mitigation fee imposed by this subsection for each ton of limerock and sand sold shall be 12 cents per ton beginning January 1, 2007, 18 cents per ton beginning January 1, 2008, and 24 cents per ton beginning January 1, 2009. To upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County, a water treatment plant upgrade fee is imposed within the same Lake Belt Area subject to the mitigation fee and upon the same kind of mined limerock and sand subject to the mitigation fee. The water treatment plant upgrade fee imposed by this subsection for each ton of limerock and sand sold shall be 15 cents per ton beginning on January 1, 2007, and the collection of this fee shall cease once the total amount of proceeds collected for this fee reaches the amount of the actual moneys necessary to design and construct the water treatment plant upgrade, as determined in an open, public solicitation process. Any limerock or sand that is used within the mine from which the limerock or sand is extracted is exempt from the fees fee. The amount of the mitigation fee and the water treatment plant upgrade fee imposed under this section must be stated separately on the invoice provided to the purchaser of the limerock or sand product from the limerock or sand miner, or its subsidiary or affiliate, for which the mitigation fee or fees apply applies. The limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product shall collect the mitigation fee and the water treatment plant upgrade fee and forward the proceeds of the fees fee to the Department of Revenue on or before the 20th day of the month following the calendar month in which the sale occurs.

(3) The mitigation fee <u>and the water treatment plant upgrade fee</u> imposed by this section must be reported to the Department of Revenue. Payment of the mitigation <u>and the water treatment plant upgrade fees</u> fee must be accompanied by a form prescribed by the Department of Revenue. The proceeds of the <u>mitigation</u> fee, less administrative costs, must be transferred by the Department of Revenue to the South Florida Water Management District and deposited into the Lake Belt Mitigation Trust Fund. The proceeds of the treatment plant upgrade fee, less administrative costs, must be transferred by the Department of Revenue to a trust fund established by <u>Miami-Dade County</u>, for the sole purpose authorized by paragraph (6)(a). As used in this section, the term "proceeds of the fee" means all funds collected and received by the Department of Revenue under this section, including interest and penalties on delinquent mitigation fees. The amount deducted

 $\mathbf{2}$

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

for administrative costs may not exceed 3 percent of the total revenues collected under this section and may equal only those administrative costs reasonably attributable to the <u>fees</u> mitigation fee.

(4)(a) The Department of Revenue shall administer, collect, and enforce the mitigation <u>and treatment plant upgrade fees</u> fee authorized under this section in accordance with the procedures used to administer, collect, and enforce the general sales tax imposed under chapter 212. The provisions of chapter 212 with respect to the authority of the Department of Revenue to audit and make assessments, the keeping of books and records, and the interest and penalties imposed on delinquent fees apply to this section. The fees fee may not be included in computing estimated taxes under s. 212.11, and the dealer's credit for collecting taxes or fees provided for in s. 212.12 does not apply to the fees <u>mitigation fee</u> imposed by this section.

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

Beginning January 1, 2010 2001, and each January 1 thereafter, the (5)per-ton mitigation fee shall be increased by 2.1 percentage points, plus a cost growth index. The cost growth index shall be the percentage change in the weighted average of the Employment Cost Index for All Civilian Workers (ecu 100011), issued by the United States Department of Labor for the most recent 12-month period ending on September 30, and the percentage change in the Producer Price Index for All Commodities (WPU 00000000), issued by the United States Department of Labor for the most recent 12-month period ending on September 30, compared to the weighted average of these indices for the previous year. The weighted average shall be calculated as 0.6 times the percentage change in the Employment Cost Index for All Civilian Workers (ecu 10001I), plus 0.4 times the percentage change in the Producer Price Index for All Commodities (WPU 00000000). If either index is discontinued, it shall be replaced by its successor index, as identified by the United States Department of Labor.

(6)(a) The proceeds of the mitigation fee must be used to conduct mitigation activities that are appropriate to offset the loss of the value and functions of wetlands as a result of mining activities and must be used in a manner consistent with the recommendations contained in the reports submitted to the Legislature by the Miami-Dade County Lake Belt Plan Implementation Committee and adopted under s. 373.4149. Such mitigation may include the purchase, enhancement, restoration, and management of wetlands and uplands, the purchase of mitigation credit from a permitted mitigation bank, and any structural modifications to the existing drainage system to enhance the hydrology of the Miami-Dade County Lake Belt Area. Funds may also be used to reimburse other funding sources, including the Save Our Rivers Land Acquisition Program, and the Internal Improvement Trust Fund, the South Florida Water Management District, and Miami-Dade County, for the purchase of lands that were acquired in areas appropriate for mitigation due to rock mining and to reimburse governmental

3

CODING: Words stricken are deletions; words <u>underlined</u> are additions.

agencies that exchanged land under s. 373.4149 for mitigation due to <u>rock</u> mining rockmining. The proceeds of the water treatment plant upgrade fee shall be used solely to upgrade a water treatment plant that treats water coming from the Northwest Wellfield in Miami-Dade County. As used in this section, the terms "upgrade a water treatment plant" or "treatment plant upgrade" means those works necessary to treat or filter a surface water source or supply or both.

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

(7) Payment of the <u>mitigation</u> fee imposed by this section satisfies the mitigation requirements imposed under ss. 373.403-373.439 and any applicable county ordinance for loss of the value and functions from mining of the wetlands identified as <u>rock mining</u> rockmining supported and allowable areas of the Miami-Dade County Lake Plan adopted by s. 373.4149(1). In addition, it is the intent of the Legislature that the payment of the mitigation fee imposed by this section satisfy all federal mitigation requirements for the wetlands mined.

(9)

(b) No sooner than January 31, 2010, and no more frequently than every $5\,10$ years thereafter, the interagency committee shall submit to the Legislature a report recommending any needed adjustments to the mitigation fee to ensure that the revenue generated reflects the actual costs of the mitigation.

Section 3. <u>Fran Reich Preserve designated</u>; South Florida Water Management District to erect suitable markers.—

(1) The Site 1 Impoundment project of the Comprehensive Everglades Restoration Plan sponsored by the South Florida Water Management District is designated the "Fran Reich Preserve."

(2) The South Florida Water Management District is directed to erect suitable markers designating the Fran Reich Preserve as described in subsection (1).

Section 4. This act shall take effect January 1, 2007.

Approved by the Governor May 23, 2006.

Filed in Office Secretary of State May 23, 2006.

CODING: Words stricken are deletions; words <u>underlined</u> are additions.