

THE FLORIDA SENATE
2026 SUMMARY OF LEGISLATION PASSED
Committee on Community Affairs

CS/CS/SB 118 — Assessments Levied on Recreational Vehicle Parks

by Finance and Tax Committee; Community Affairs Committee; and Senator Truenow

The bill revises the way special assessments may be levied against recreational vehicle (RV) parks by prohibiting counties, municipalities, and special districts from levying special assessments against the portion of an RV parking space or campsite which exceeds the maximum square footage of an RV-type unit as specified in s. 320.01(1)(b), F.S., regardless of the size of the RV parking space or campsite.

The bill also revises how counties, municipalities, and special districts apportion special assessments against RV parks. Current law provides that special assessments on RV parks levied by counties, municipalities, and special districts, respectively, may not be based on the assertion that the RV park is comprised of residential units. Instead, they must be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. The bill revises the apportionment requirements by directing these local government entities to consider the occupancy rates of an RV park to ensure fair and reasonable apportionment among the RV parks receiving the special benefit.

The changes made by the bill first apply to the 2026 property tax roll.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

Vote: Senate 38-0; House 111-1