



131878

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
02/12/2026	.	
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	.	

The Committee on Finance and Tax (Truenow) recommended the following:

Senate Amendment (with title amendment)

Delete lines 29 - 66
and insert:
vehicle parking space or campsite.

Section 2. Section 166.223, Florida Statutes, is amended to read:

166.223 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a municipality levies a non-ad valorem special assessment on a recreational vehicle park



11 regulated under chapter 513, the non-ad valorem special
12 assessment may ~~shall~~ not be based on the assertion that the
13 recreational vehicle park is comprised of residential units.
14 Instead, recreational vehicle parks regulated under chapter 513
15 shall be assessed as a commercial entity in the same manner as a
16 hotel, motel, or other similar facility. A non-ad valorem
17 special assessment levied on a square footage basis may not be
18 levied against more than 400 square feet per recreational
19 vehicle parking space or campsite.

20 Section 3. Section 189.052, Florida Statutes, is amended to
21 read:

22 189.052 Assessments levied on facilities regulated under
23 chapter 513.—When an independent or dependent special district
24 levies an assessment on a facility regulated under chapter 513,
25 the assessment may ~~shall~~ not be based on the assertion that the
26 facility is comprised of residential units. Instead, facilities
27 regulated under chapter 513 shall be assessed in the same manner
28 as a hotel, motel, or other similar facility. An assessment
29 levied on a square footage basis may not be levied against more
30 than 400 square feet per recreational vehicle parking space or
31 campsite.

32
33 ===== T I T L E A M E N D M E N T =====

34 And the title is amended as follows:

35 Delete lines 8 - 11

36 and insert:

37 vehicle parking space or campsite; providing
38 applicability;