

By the Committee on Community Affairs; and Senator Truenow

578-01203-26

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A bill to be entitled

An act relating to assessments levied on recreational vehicle parks; amending ss. 125.0168, 166.223, and 189.052, F.S.; prohibiting counties, municipalities, and special districts, respectively, from levying certain special assessments against more than a specified square footage amount per recreational vehicle parking space or campsite; requiring counties, municipalities, and special districts, respectively, to consider a recreational vehicle park's occupancy rates for a certain purpose; providing applicability; providing an effective date.

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

Section 1. Section 125.0168, Florida Statutes, is amended to read:

125.0168 Special assessments levied on recreational vehicle parks regulated under chapter 513.—When a county levies a non-ad valorem special assessment on a recreational vehicle park regulated under chapter 513, the non-ad valorem special assessment may ~~shall~~ not be based on the assertion that the recreational vehicle park is comprised of residential units. Instead, recreational vehicle parks regulated under chapter 513 shall be assessed as a commercial entity in the same manner as a hotel, motel, or other similar facility. A non-ad valorem special assessment levied on a square footage basis may not be levied against more than 400 square feet per recreational vehicle parking space or campsite. A county shall consider the

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30 recreational vehicle park's occupancy rates to ensure that any
31 special assessment is fairly and reasonably apportioned among
32 the recreational vehicle parking spaces and campsites receiving
33 the special benefit.

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

36 166.223 Special assessments levied on recreational vehicle
37 parks regulated under chapter 513.—When a municipality levies a
38 non-ad valorem special assessment on a recreational vehicle park
39 regulated under chapter 513, the non-ad valorem special
40 assessment may ~~shall~~ not be based on the assertion that the
41 recreational vehicle park is comprised of residential units.
42 Instead, recreational vehicle parks regulated under chapter 513
43 shall be assessed as a commercial entity in the same manner as a
44 hotel, motel, or other similar facility. A non-ad valorem
45 special assessment levied on a square footage basis may not be
46 levied against more than 400 square feet per recreational
47 vehicle parking space or campsite. A municipality shall consider
48 the recreational vehicle park's occupancy rates to ensure that
49 any special assessment is fairly and reasonably apportioned
50 among the recreational vehicle parking spaces and campsites
51 receiving the special benefit.

52 Section 3. Section 189.052, Florida Statutes, is amended to
53 read:

54 189.052 Assessments levied on facilities regulated under
55 chapter 513.—When an independent or dependent special district
56 levies an assessment on a facility regulated under chapter 513,
57 the assessment may ~~shall~~ not be based on the assertion that the
58 facility is comprised of residential units. Instead, facilities

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59 regulated under chapter 513 shall be assessed in the same manner
60 as a hotel, motel, or other similar facility. An assessment
61 levied on a square footage basis may not be levied against more
62 than 400 square feet per recreational vehicle parking space or
63 campsite. A special district shall consider the recreational
64 vehicle park's occupancy rates to ensure that any assessment is
65 fairly and reasonably apportioned among the recreational vehicle
66 parking spaces and campsites receiving the special benefit.

67 Section 4. The amendments made by this act to ss. 125.0168,
68 166.223, and 189.052, Florida Statutes, first apply to the 2026
69 property tax roll.

70 Section 5. This act shall take effect upon becoming a law.