

By the Committees on Finance and Tax; and Community Affairs; and
Senator Truenow

593-02830-26

2026118c2

1 A bill to be entitled
2 An act relating to assessments levied on recreational
3 vehicle parks; amending ss. 125.0168, 166.223, and
4 189.052, F.S.; prohibiting counties, municipalities,
5 and special districts, respectively, from levying
6 certain special assessments against more than a
7 specified square footage amount per recreational
8 vehicle parking space or campsite; providing
9 applicability; providing an effective date.

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

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

15 125.0168 Special assessments levied on recreational vehicle
16 parks regulated under chapter 513.—When a county levies a non-ad
17 valorem special assessment on a recreational vehicle park
18 regulated under chapter 513, the non-ad valorem special
19 assessment may ~~shall~~ not be based on the assertion that the
20 recreational vehicle park is comprised of residential units.
21 Instead, recreational vehicle parks regulated under chapter 513
22 shall be assessed as a commercial entity in the same manner as a
23 hotel, motel, or other similar facility. A non-ad valorem
24 special assessment levied on a square footage basis may not be
25 levied against more than 400 square feet per recreational
26 vehicle parking space or campsite.

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

29 166.223 Special assessments levied on recreational vehicle

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30 parks regulated under chapter 513.—When a municipality levies a
31 non-ad valorem special assessment on a recreational vehicle park
32 regulated under chapter 513, the non-ad valorem special
33 assessment may ~~shall~~ not be based on the assertion that the
34 recreational vehicle park is comprised of residential units.
35 Instead, recreational vehicle parks regulated under chapter 513
36 shall be assessed as a commercial entity in the same manner as a
37 hotel, motel, or other similar facility. A non-ad valorem
38 special assessment levied on a square footage basis may not be
39 levied against more than 400 square feet per recreational
40 vehicle parking space or campsite.

41 Section 3. Section 189.052, Florida Statutes, is amended to
42 read:

43 189.052 Assessments levied on facilities regulated under
44 chapter 513.—When an independent or dependent special district
45 levies an assessment on a facility regulated under chapter 513,
46 the assessment may ~~shall~~ not be based on the assertion that the
47 facility is comprised of residential units. Instead, facilities
48 regulated under chapter 513 shall be assessed in the same manner
49 as a hotel, motel, or other similar facility. An assessment
50 levied on a square footage basis may not be levied against more
51 than 400 square feet per recreational vehicle parking space or
52 campsite.

53 Section 4. The amendments made by this act to ss. 125.0168,
54 166.223, and 189.052, Florida Statutes, first apply to the 2026
55 property tax roll.

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