

1 A bill to be entitled

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

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

8 125.0168 Special assessments levied on recreational vehicle  
9 parks regulated under chapter 513.—When a county levies a non-ad  
10 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 2. Section 166.223, Florida Statutes, is amended to  
21 read:

22 166.223 Special assessments levied on recreational vehicle  
23 parks regulated under chapter 513.—When a municipality levies a  
24 non-ad valorem special assessment on a recreational vehicle park  
25 regulated under chapter 513, the non-ad valorem special  
26 assessment may ~~shall~~ not be based on the assertion that the  
27 recreational vehicle park is comprised of residential units.  
28 Instead, recreational vehicle parks regulated under chapter 513  
29 shall be assessed as a commercial entity in the same manner as a  
30 hotel, motel, or other similar facility. A non-ad valorem  
31 special assessment levied on a square footage basis may not be  
32 levied against more than 400 square feet per recreational  
33 vehicle parking space or campsite.

34 Section 3. Section 189.052, Florida Statutes, is amended to

35 read:

36 189.052 Assessments levied on facilities regulated under  
37 chapter 513.—When an independent or dependent special district  
38 levies an assessment on a facility regulated under chapter 513,  
39 the assessment may ~~shall~~ not be based on the assertion that the  
40 facility is comprised of residential units. Instead, facilities  
41 regulated under chapter 513 shall be assessed in the same manner  
42 as a hotel, motel, or other similar facility. An assessment  
43 levied on a square footage basis may not be levied against more  
44 than 400 square feet per recreational vehicle parking space or  
45 campsite.

46 Section 4. The amendments made by this act to ss. 125.0168,  
47 166.223, and 189.052, Florida Statutes, first apply to the 2026  
48 property tax roll.

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