

CHAPTER 2026-37

Committee Substitute for Committee Substitute for Senate Bill No. 118

An act relating to assessments levied on recreational vehicle parks; amending ss. 125.0168, 166.223, and 189.052, F.S.; providing that certain special assessments on recreational vehicle parks levied by counties, municipalities, and special districts, respectively, may not be levied against a certain portion of a 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. The non-ad valorem special assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A county shall consider the recreational vehicle park's occupancy rates to ensure that any special assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

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 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. The non-ad valorem special assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A municipality shall consider the recreational vehicle park's occupancy rates to ensure that any special

assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

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

189.052 Assessments levied on facilities regulated under chapter 513. When an independent or dependent special district levies an assessment on a facility regulated under chapter 513, the assessment ~~may shall~~ not be based on the assertion that the facility is comprised of residential units. Instead, facilities regulated under chapter 513 shall be assessed in the same manner as a hotel, motel, or other similar facility. The assessment may not be levied against the portion of a recreational vehicle parking space or campsite which exceeds the maximum square footage of a recreational vehicle-type unit pursuant to s. 320.01(1)(b), regardless of the size of the recreational vehicle parking space or campsite. A special district shall consider the recreational vehicle park's occupancy rates to ensure that any assessment is fairly and reasonably apportioned among the recreational vehicle parks receiving the special benefit.

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

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

Approved by the Governor April 21, 2026.

Filed in Office Secretary of State April 21, 2026.