

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Nix offered the following:

Amendment (with title amendment)

Remove everything after the enacting clause and insert:

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

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14 shall be assessed as a commercial entity in the same manner as a
15 hotel, motel, or other similar facility. The non-ad valorem
16 special assessment may not be levied against the portion of a
17 recreational vehicle parking space or campsite which exceeds the
18 maximum square footage of a recreational vehicle-type unit
19 pursuant to s. 320.01(1)(b), regardless of the size of the
20 recreational vehicle parking space or campsite. A county shall
21 consider the recreational vehicle park's occupancy rates to
22 ensure that any special assessment is fairly and reasonably
23 apportioned among the recreational vehicle parks receiving the
24 special benefit.

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

27 166.223 Special assessments levied on recreational vehicle
28 parks regulated under chapter 513.—When a municipality levies a
29 non-ad valorem special assessment on a recreational vehicle park
30 regulated under chapter 513, the non-ad valorem special
31 assessment ~~may shall~~ not be based on the assertion that the
32 recreational vehicle park is comprised of residential units.
33 Instead, recreational vehicle parks regulated under chapter 513
34 shall be assessed as a commercial entity in the same manner as a
35 hotel, motel, or other similar facility. The non-ad valorem
36 special assessment may not be levied against the portion of a
37 recreational vehicle parking space or campsite which exceeds the
38 maximum square footage of a recreational vehicle-type unit

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39 pursuant to s. 320.01(1)(b), regardless of the size of the
40 recreational vehicle parking space or campsite. A municipality
41 shall consider the recreational vehicle park's occupancy rates
42 to ensure that any special assessment is fairly and reasonably
43 apportioned among the recreational vehicle parks receiving the
44 special benefit.

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

47 189.052 Assessments levied on facilities regulated under
48 chapter 513.—When an independent or dependent special district
49 levies an assessment on a facility regulated under chapter 513,
50 the assessment may ~~shall~~ not be based on the assertion that the
51 facility is comprised of residential units. Instead, facilities
52 regulated under chapter 513 shall be assessed in the same manner
53 as a hotel, motel, or other similar facility. The assessment may
54 not be levied against the portion of a recreational vehicle
55 parking space or campsite which exceeds the maximum square
56 footage of a recreational vehicle-type unit pursuant to s.
57 320.01(1)(b), regardless of the size of the recreational vehicle
58 parking space or campsite. A special district shall consider the
59 recreational vehicle park's occupancy rates to ensure that any
60 assessment is fairly and reasonably apportioned among the
61 recreational vehicle parks receiving the special benefit.

62 **Section 4. The amendments made by this act to ss.**
63 **125.0168, 166.223, and 189.052, Florida Statutes, first apply to**

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64 | the 2026 property tax roll.

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

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68 | **T I T L E A M E N D M E N T**

69 | Remove everything before the enacting clause and insert:

70 | A bill to be entitled

71 | An act relating to assessments levied on recreational
72 | vehicle parks; amending ss. 125.0168, 166.223, and
73 | 189.052, F.S.; providing that certain special
74 | assessments on recreational vehicle parks levied by
75 | counties, municipalities, and special districts,
76 | respectively, may not be levied against a certain
77 | portion of a recreational vehicle parking space or
78 | campsite; requiring counties, municipalities, and
79 | special districts, respectively, to consider a
80 | recreational vehicle park's occupancy rates for a
81 | certain purpose; providing applicability; providing an
82 | effective date.

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