



COMUNE DI  
**BORGO A  
MOZZANO**

**SERVIZIO FINANZIARIO**

**UFFICIO TRIBUTI**

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# **REGULATION**

# **TOURIST TAX**

Approved by Municipal Council resolution no. 73 of 29.11.2024

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## **Art. 1 Purpose**

1. This regulation, adopted pursuant to art. 52 of Legislative Decree no. 446 of 15 December 1997, establishes and regulates the tourist tax in the Municipality of Borgo a Mozzano referred to in art. 4 of Legislative Decree no. 23 of 14 March 2011;
2. The revenue from the tax shall be used to finance interventions in the field of tourism and promotion of the Municipality, including those in support of accommodation facilities, as well as maintenance, use and recovery of local cultural and environmental heritage, as well as the related local public services, including the financing of the increased expenses related to tourist flows.

## **Art. 2 Prerequisite for the tax**

1. The prerequisite for the tax is the overnight stay at the accommodation facilities located in the territory of the Municipality of Borgo a Mozzano
2. Accommodation facilities shall mean:
  - a. all hotel, non-hotel and outdoor facilities managed for the production and offer to the public of hospitality services, as defined by the Regional Law of Tuscany 20.12.2016 n° 86 (Consolidated Law of the regional tourism system);
  - b. Leases as governed by art. 53 of annex 1 to Legislative Decree 79/2011 (Leases for residential use for tourist purposes), art. 4 of Legislative Decree no. 50/2017 and the aforementioned Regional Law;
  - c. Agritourism accommodation facilities.
3. The tax is due for each person who stays overnight in one of the accommodation facilities located in the municipal area up to a maximum of 5 consecutive nights in the same structure.

## **Art. 3 Taxable persons, exemptions and reductions**

1. The tax is payable by subjects, not resident in the Municipality of Borgo a Mozzano, who stay overnight in the accommodation facilities referred to in the previous art. 2.
2. The following shall be exempt from payment of tax:
  - a. minors, up to the age of fourteen;
  - b. those who work at the accommodation facility in which they stay overnight;
  - c. a bus driver and a tour guide accompanying groups of people;
  - d. non-self-sufficient disabled people and a companion;
  - e. persons staying in accommodation facilities following measures adopted by public authorities, to deal with emergency situations resulting from calamitous or extraordinary events or for humanitarian relief purposes;
  - f. personnel belonging to the State Police and other armed forces, who are carrying out order and security activities.
3. Students and their companions who stay in the facilities on the occasion of organized school trips, masters or training internships benefit from the 50% reduction of the tax;

4. The tax is applied in a reduced amount of 100% to employees who, for service reasons, stay in the territory of the Municipality of Borgo a Mozzano for more than five days a year, even if not consecutive. The reduction applies from the sixth night.
5. The recognition of the exemptions and reductions referred to in paragraphs 2, 3 and 4, with the exception of that referred to in paragraph 2 letter a), is subject to the issue to the manager of the accommodation facility, by the interested party, of a certificate, made on the basis of the provisions of Articles 46 and 47 of Presidential Decree no. 445 of 2000 and subsequent amendments, certifying the possession of the prescribed requirements. For foreign citizens seeking international protection, who arrived as a result of unscheduled flows and are part of extraordinary national reception plans, the agreement stipulated by the intermediary managing body with the body appointed by the Ministry of the Interior must be acquired by the host accommodation facility.

#### **Art. 4 Tax Payment Officers and related obligations**

1. The managers of the accommodation facilities referred to in Article 2, paragraph 2, of these regulations are responsible for the payment of the tax, with the right of recourse to taxable persons, for the submission of the declaration, as well as for the other obligations provided for by law and by these regulations.
2. The tax may also be paid by the entities that manage online platforms to which the booking and payment service of the stay in the accommodation facilities is delegated as identified in art. 2 of the regulation. In the case of collect and remit agreements signed by the municipality of Borgo a Mozzano, the tourist tax is collected at the time of booking by applying the rate in force on that date.
3. The persons referred to in paragraph 1 are required to:
  - a. register their facilities in conjunction with the start of the activity, requesting access credentials to the tourist tax portal made available by the Municipality. Similarly, any significant changes for the purposes of tax management must be communicated (such as takeovers, change of manager/declarants, classification of the structure);
  - b. inform, in appropriate spaces, its guests of the application, the amount and exemptions/reductions of the tourist tax, establishing for this purpose special spaces in the structure and on the channels used by the structure to advertise itself, including all websites and online portals/platforms;
  - c. collect the tax, issuing a receipt;
  - d. transmit to the Municipality - for each managed structure - the annual declaration, cumulatively and exclusively electronically by 30 June of the year following the year in which the tax assumption occurred.
  - e. make the payment of the tourist tax to the Municipality, with the timing referred to in Article 6 below, documenting the definition of the amount through the quarterly communication of presences. The quarterly communication of attendance can be submitted, by the fifteenth day of the month following the reference month, through the online portal dedicated to the Tourist Tax, and must contain:

- the number of overnight stays subject to tax that occurred during the quarter;
  - the number and types of exemptions that occurred in the period;
  - the methods and details of the payment made of the tax collected in the quarter;
  - the names of the residents who fail or refuse to pay the tax;
  - any further useful information relating to the management of the tax in the period covered by the declaration. The communication must also be submitted in the event of the absence of taxable overnight stays;
- f. to obtain from the taxable persons referred to in Article 4 of this Regulation the certificates and declarations proving the right to exemption;
- g. keep, for five years, the receipts, invoices, certificates and declarations issued by the customer for exemption from the tourist tax, in order to make it possible for the Municipality to carry out checks.
4. The person who collects the consideration or who intervenes in the payment of the consideration in the case of short-term rentals referred to in Article 2, paragraph 2, of these regulations is, pursuant to art. 4, paragraph 5-ter, of Decree-Law no. 50/2017, converted by Law no. 96/2017, responsible for the payment of the tax, with the right of recourse to taxable persons, the submission of the declaration, as well as the additional obligations provided for by law and by these municipal regulations if applicable because they are compatible.

#### **Art. 5 Amount of the tax**

1. The amount of the tourist tax shall be established by provision of the Municipal Council according to the criteria referred to in paragraph 2.
2. The tax is determined per person and per night and is differentiated with reference to the type of accommodation facility, according to gradual criteria and in any case within 5.00 Euros per night, in relation to the types of accommodation facilities defined by regional legislation, which takes into account the characteristics and services offered by them and the consequent price of the overnight stay. For hotels, campsites, residences and farmhouses, the measure is defined in relation to their classification divided into, respectively, "stars", "keys" and "sunflowers".
3. The tax measures shall be extended from year to year, in the absence of variation resolutions approved by the date set by the regulations in force for the resolution of the budget.

#### **Art. 6 Payment and payment of the tax**

1. Persons staying overnight in the accommodation facilities referred to in Article 2 of these Regulations shall pay the tax to the persons referred to in Article 4, paragraphs 1 and 3 of these Regulations, who shall issue receipts for the sums collected.

2. For tourist groups, the tax may be paid directly by the accompanying person, with the issue of a cumulative receipt by the manager of the facility, who shall in any case register, for the purposes of the obligations referred to in art. 4 c. 2, the individual members of each group.
3. If the sponsor refuses to pay the portion corresponding to the tax, the sponsor is required to issue a specific declaration containing all the information useful for exercising the right of recourse. In the event of a further refusal to issue this declaration, the owner of the facility will report the situation to the Tax Office for the consequent actions related to the failure of the sponsor to comply.
4. In any case, the obligation for the owner of the facility to pay the tax remains unaffected, in accordance with the provisions of art. 180 paragraph 3 of Decree-Law no. 34 of 19 May 2020, converted into Law no. 77 of 17 July 2020;
5. The responsible parties shall pay the tourist tax due to the Municipality on a quarterly basis by the last day of the month following the month in which they collected the sum. If the deadline expires on a Saturday or a public holiday, the payment is timely if made on the first following working day.
6. The payment may be made :
  - with the "PagoPA" method;
  - by direct payment made at the municipal treasury counters;
  - other procedures established by the Municipality with a specific provision.

#### **Art. 7 Revenue and expenditure account**

1. Pending clarification of the status of Accounting Agent by the legislator, the manager of the accommodation facility and, in any case, for short-term rentals, the tax officer, shall transmit to the Municipality the management account, referring to the previous year, by 30 January of each year, on the appropriate form, in which the tax collections and payments are indicated.
2. The management account shall be sent to the Municipality duly signed and shall be transmitted, by the Authority, to the Court of Auditors for the checks required by current legislation.

#### **Art. 8 Controls**

1. The Municipality shall carry out checks on compliance with the obligations set out in these regulations, both massive and punctual, including by means of sample verification criteria. In the latter case, the controls must concern at least 20% of the registered facilities.
2. In the performance of the control functions, deeds and documents relating to the contents of the declaration and/or relating to the tax payments made may be acquired.
3. The checks will be carried out using all the tools provided for by the regulations in force in order to recover evasion and avoidance. The managers of the accommodation facilities are

required to exhibit and issue deeds and documents proving the declarations made by customers, the tax applied and the payments made to the municipality.

4. The control can be carried out either with inspections at the accommodation facility, or with inductive or analytical verification carried out by comparing the data that can be acquired from other bodies outside the Municipal Administration.
5. For the purposes of assessing the tourist tax, the provisions of Article 1, paragraphs 161 and 162, of Law No 296 of 27 December 2006 shall apply.

#### **Art. 9 Refunds and compensation**

1. The refund of the sums paid and not due must be requested by the customer from the Municipality within 5 years from the day of payment. In the event of payment of the tourist tax in excess of the amount due by the manager of the accommodation facility, the amount can be recovered by offsetting the payments of the tax itself to be made on subsequent deadlines. The compensation is made by means of a specific request, to be submitted to the Municipality by the manager of the facility, at least twenty days before the expiry of the deadline for the payment of the sums with which the compensation is intended to be made.
2. In the event that the payments referred to in the previous paragraph have not been offset, reimbursement of the amounts paid in excess may be requested within five years from the day of payment or from the day on which the right to reimbursement was definitively ascertained.
3. Tax is not refunded for amounts equal to or less than € 12.00.

#### **Art. 10 Penalties**

1. For the omitted, delayed or partial payment of the tax, an administrative penalty equal to thirty percent of the unpaid amount shall be applied, pursuant to Article 13 of Legislative Decree No. 471 of 1997. The provisions of Articles 9 and 17 of Legislative Decree No. 472 of 1997 shall also apply to the procedure for imposing the sanction referred to in this paragraph.
2. For the failure to submit or unfaithful submission of the declaration referred to in art. 4, paragraph 2, of these regulations, an administrative sanction shall be applied between 100 and 200 per cent of the amount, taking into account, inter alia, the repetition of the violation and the excusability of the error in the case in question.
3. Violations of these regulations, other than those described in the previous paragraphs, are punished with an administrative fine, pursuant to art. 7-bis of Legislative Decree No. 267 of 18.8.2000, ranging from a minimum of € 25.00 to a maximum of € 500.00. The provisions of Law No. 689 of 24.11.1981 shall apply to the procedure for the imposition of the penalties referred to in this paragraph.
4. The imposition of the penalties referred to in paragraphs 1 and 2 shall not exempt the payment of the evaded tax.
5. In the event of the absence or unreliability of the documentation found or provided by the manager of the facility, the tax due will be determined on the basis of the accommodation potential of the facility, declared to the competent offices of the Public Administration,

detected during verification by the competent bodies, or with the inductive method, taking as parameters the number of beds in the facility, and the percentage of saturation of the accommodation facilities present in the municipal area in the period of operation referred to in the omitted or made incomplete and/or unfaithful declaration;

#### **Art. 11 Litigation**

1. Jurisdiction over disputes concerning tourist tax shall be established by the laws governing the adoption of sanctioning measures

#### **Art. 12 Compulsory collection**

1. The sums due to the Municipality for tax, penalties and interest, if not paid or paid, shall be collected compulsorily in accordance with the regulations in force.

#### **Art. 13 Interest**

1. Statutory interest shall be charged on sums partially paid or paid late for late payment, from the date by which the tax was to be paid.

#### **Art. 14 Final and transitional provisions**

1. For all matters not expressly regulated by these regulations, the provisions contained in the relevant state regulations and in other compatible legal provisions shall apply.
2. In any case, the provisions of art. 1, paragraphs 158 to 168, of Law no. 296 of 27 December 2006 shall apply.
3. For the year 2025 only, as governed by art. 15-bis of the Growth Decree (Legislative Decree 124/2019 converted into Law 157/2019), the regulation and the resolution approving the rates relating to the tourist tax shall take effect from the first day of the second month following that of their publication on the website [www.finanze.gov.it](http://www.finanze.gov.it),

#### **Art. 15 Entry into force and publication**

1. These regulations, approved by Municipal Council resolution no. 73 of 29.11.2024, enter into force as governed by Article 14 paragraph 3 above.
2. The Regulations will be published in the forms required by law and must be available on the website of the Common