

TOURIST TAX - VADEMECUM FOR OPERATORS

By resolution of the city council no. 73 of 29 November 2024, the tourist tax was established and the related regulation was approved, the rates to be applied were adopted by resolution of the city council no. 127 of 30 December 2024.

TAXABLE

Taxable persons are those who do not reside in the Municipality of Borgo a Mozzano and who stay overnight in accommodation facilities based in the municipal area. Accommodation facilities are those identified and defined by the regional law on tourism (Law R.L. no. 61/2024) as well as furnished apartments for tourist use, farmhouses and all other facilities with accommodation capacity.

RATES

Rates are per person and must be multiplied by the number of nights, up to a maximum of 5 consecutive nights. If there are more than 5 consecutive overnight stays, no tourist tax is due from the 6th onwards. At the time of payment, the guest must also pay the tourist tax to the manager who issues a receipt with a special receipt.

Hotels	€/day per person	Non-Hotel Facilities	€/day per person
5-star hotel/hotel	3,00 €	Bed & breakfast, Rooms for rent, Rural residences, Holiday homes and apartments, short tourist rentals	2,00 €
4-star hotel/hotel	3,00 €		
3-star hotel/hotel	2,00 €		
2 star hotel/hotel	2,00 €	Hostels and Refuges	2,00 €
1-star hotel/hotel	2,00 €	Other facilities	2,00 €

For the year 2025, the tax is effective April 1

EXEMPTIONS

- minors, up to the age of fourteen;
- those who work at the accommodation facility in which they stay overnight;
- a bus driver and a tour guide accompanying groups of people;
- non-self-sufficient disabled people and an accompanying person;
- 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;
- personnel belonging to the State Police and other armed forces, who are involved in order and security activities.

FACILITIES

- 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;
- 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.

TAX OBLIGATIONS – OBLIGATIONS OF THE STRUCTURES

The managers are required to inform their guests of the application and the amount of the tourist tax that they will have to pay and indicate the cases of exemption, they are obliged to provide:

- On a quarterly basis, by the last day of the following month, the declarations that they are required to have completed and signed by taxable persons who refuse to pay the tax or the transmission of the names of the persons who refuse to pay the tax and to complete and sign the relevant declaration, even without the express consent of the interested parties, as prescribed by art. 24, paragraph 1, letter a) of Legislative Decree no. 196/2003 (Data Protection Code).
- **By 30 January** of each year, as accounting agents (persons who handle public money - pursuant to Article 93 of TUEL no. 267/2000) they must submit to the Municipality the management account for the previous year, on a form that complies with the provisions of the law using the forms made available by the Municipality (it will be possible to create it with the procedure made available);
- **By 30 June** of each year, managers must submit an annual declaration, drawn up on the appropriate forms prepared by the Municipality (or made via WEB), detailing the number of taxable overnight stays and those that may be exempt or with tax reduction, specifying, by aggregates, the number of those who stayed overnight and the period of stay of each;

The managers are obliged to keep the receipts, invoices and declarations issued by the customer for the exemption from the tourist tax referred to in the previous paragraph for five years, in order to make it possible for the Municipality to carry out checks.

The declarations and the management account, duly completed and signed, must be submitted

- a) directly to the municipal protocol;
- b) by registered mail with acknowledgment of receipt;
- c) by certified e-mail;
- d) electronically through special IT procedures activated by the Municipality.

In the cases referred to in letters a), b) and c), a legible photocopy of the operator's identity document must always be attached.

PAYMENT OF THE TAX TO THE MUNICIPALITY

The responsible parties make the payment to the Municipality of the tourist tax due, on a **quarterly basis by the last day of the month following the month** in which they collected the sum (30 April, 31 July, 31 October, 31 January). If the deadline expires on a Saturday or a public holiday, the payment is timely if made on the first following working day.

The payment can be made:

- with F24 o "PagoPA";
- by direct payment made at the municipal treasury counters;
- in other ways established by the Municipality with a specific provision.

In the event of management of several accommodation facilities by the same manager, the latter must make separate payments for each facility

ATTENTION. Failure to comply with the obligations provided for by the municipal regulation will result in the application of administrative sanctions (ref. art. 10 of the municipal regulation)

This vademecum is intended to be a help for managers of accommodation facilities who find themselves applying the tourist tax for the first time. In any case, for completeness, please refer to the reading of the regulation and regional and national legislation.

The Tax Office remains available to the facilities to provide any necessary information.

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