

# Comune di Sommacampagna

## **TOURIST TAX**

# The tourist tax is adopted by the Municipality of Sommacampagna (VR) by council resolution no.15 of 30 March 2015, with effect from 1 July 2015

The tax will be used to finance tourism operations including promotional events for culture and tourism in the town and to support establishments in the maintenance, operation and recovery of cultural and environmental heritage and for related local public services.

### Who pays the tax?

Those who stay in one of the hostelries in the municipality; the tax is payable to the manager of the establishment who issues a receipt.

#### How much do you pay?

The tax is payable for a maximum of five overnight stays (not necessarily consecutive) per month per visit, at any of the hostelries. FROM 1st July 2015

Hotels	Tax	Other guest accommodation	Tax
4 star	€1.00	Other guest accommodation	€0.50
3 star	€0.80		
2 star	€0.50		
1 star	€0.50		

### Who is exempt?

- a) residents of Sommacampagna;
- b) children under fourteen years of age;
- c) patients undergoing treatment at health facilities within the province;
- d) carers of patients admitted to public or private health care establishments within the province, to a maximum of two carers per patient:
- e) parents or carers of patients under eighteen years of age admitted to health care establishments within the province, to a maximum of two persons per patient;
- f) disabled dependents with appropriate medical certification, and two attendants;
- g) bus drivers and guides accompanying organised groups; the exemption applies to one tour guide for every 25 group members;
- h) members of the armed forces, police, local government and the National Corps of Firefighters required to make overnight stays as part of their service requirements;
- i) volunteers belonging to recognised organisations in service at shows and events organised by the Town, Provincial or Regional Council or for environmental emergencies;
- l) persons staying overnight in hostelries in fulfilment of measures adopted by public authorities to deal with emergency situations resulting from natural or other disasters for the purpose of humanitarian relief;
- m) staff employed at the hostelry itself, including the manager;
- n) participants in activities organised by the Town Council as part of cultural exchange/twinning arrangements with other authorities;
- o) the Town of Sommacampagna in the case of overnight expenses incurred by the Council itself.

#### **Penalties**

Non-payment of the tax is subject to penalties laid down in the tax laws, notwithstanding recovery of the tax with interest and expenses.