



The tourist tax, introduced by the Municipality of Bobbio (with Town Council resolution n. 8/2018) becomes effective on the 1st of May 2018

The tax will be allocated to finance interventions in the tourism sector which will include support to accommodation facilities and the management, maintenance, and renovation of cultural and natural heritage sites in addition to local public services.

Who pays the tax?

Everyone who spends one or more night in one of the accommodation facilities within the city limits.

To whom do I pay the tax?

The tax is paid to the owner/manager of the accommodation facility who will provide a receipt of payment.

How much is due?

The tax due is per person per night up to a maximum of 5 consecutive nights. Consecutiveness is intended when during the overnight stay are included more than one accommodation.

Classification of accommodation (L.R. 28 luglio 2004, n. 16)	Amount
 4 stars hotels,4 stars hotels superio, 5 stars hotels e 5 stars hotels lux 4 stars residences, • 4 suns holiday houses and flats 	€ 2,00
 3 stars and 3 stars hotels superior 3 stars residences holiday houses and flats 3 sun 3-4-5 daisies holiday farms 	€ 1,50
 1 and 2 stars hotels 2 stars Residences, 2 suns holiday houses and flats Holiday homes, youth hostels, rooms for rent, Bed & Breakfast Holiday houses and flats (not entrepreneurial activity) Furnished apartments for tourists Occasional accommodation and breakfast (B&B - bed and breakfast) 1-2 daisies holiday farms Rural touristic accommodation 	€ 1,00
Camping, Youth Hostel	€ 0,50

Who is exempt from the tax?

- a) Children up to the age of fourteen.
- b) Persons who assist in-patients in health facilities situated within the city limits (one assistant for patient)
- c) Parents, guardians or certified assistants who accompany in-patient disabled children in health facilities (maximum of two persons per
- d) Personnel belonging to state armed forces or bodies, local provincial police forces, as well as to the national fire brigade and civil defense personnel who stay for service needs and not for services paid as private individuals;
- e) Voluntary service for extraordinary events or emergency;
- f) Accommodation due to natural disasters
- g) Person who stay to study in high school, professional school, university studies, post university high formation.

- h) Coach drivers and tour guides of tour groups;
- i) Accommodation staff who are working in the same place.
- 2. Condition necessary to enjoy the exemption referred to in lett. b) and c) the presentation by the interested party, to the manager of the accommodation, of the certification of the health facility or of a substitutive declaration made pursuant to the D.P.R. n. 445/2000, certifying the therapy and the relative period of the services;
- 3. Condition necessary to enjoy the exemption referred to in lett. g) the presentation by the interested party, to the manager of the accommodation, of the certification of the school structure, certifying the requirements
- 4. The number of nights spent counting for the purposes of the exemption referred to in paragraphs b), c) and g) are all those aimed at the indicated purpose, therefore also the overnight stay in the previous night.