## UNIONE MONTANA DEI COMUNI DEL MUGELLO

Barberino di Mugello – Borgo San Lorenzo – Dicomano – Firenzuola – Marradi – Palazzuolo sul Senio – San Piero a Sieve – Scarperia - Vicchio

# VISITOR'S TAX IN THE MUGELLO

Starting from 1 July 2012, the Unione Montana dei Comuni del Mugello has established a visitor's tax with Council resolution no. 14 dated 22/05/2012, according to the directions provided in Art. 4 of the Legislative Decree 14 March 2011 no. 23 "Directions on Municipal Fiscal Federalism".

# Who pays the tax?

The tax applies to non-residents staying overnight in the Municipalities of Barberino di Mugello, Borgo San Lorenzo, Dicomano, Firenzuola, Marradi, Palazzuolo sul Senio, San Piero a Sieve, Scarperia, Vicchio for a maximum of 6 nights in a row for stays less than 30 days and of 10 nights in a row for stays more than 30 days in one calendar year.

Those who stay overnight in the accommodation facilities in the Mugello, pay the tax to the manager of the accommodation facility and will receive a receipt of payment.

## What is the tax for?

The tax is to finance the tourist promotion of the Mugello and the maintenance, enjoyment and reclamation of cultural and environmental assets as well as to support the related local public services.

How much is it per person per night?

hotels *, camping sites *,**, ***, hostels, holiday houses run by associations, excursion and mountain refuges, Bed & Breakfast (without VAT)	€ 0.50
hotels **, camping sites ****, Bed & Breakfast (with VAT), holiday houses, serviced apartments - category: 2 keys, holiday farms - category: 1,2,3 wheat ears	€ 1.00
hotels ***, serviced apartments - category: 3 keys	€ 1.50
hotels ****, historic mansions, serviced apartments - category: 4 keys	€ 2.50
hotels ****	€ 4.00

Who is exempt? Who has discounts?

under 14 years of age	<ul> <li>50% tax reduction for:</li> <li>students and group leaders staying in the facilities during school outings</li> <li>those who are accommodated in January, February, November and December</li> </ul>
sick people and those who look after patients in the local health facilities	The tax is due after 10 overnight stays even if not in a row for stays over 30 days a year only if clearly stated in contracts or agreements with a natural or juridical person.
employees of the accommodation facilities	
carers for disabled people who are not self-sufficient	
people taken in because of emergency situations	
tourist guides or group leaders, coach drivers for groups of 20 or more people	
groups of 15 people for stays of at least 4 days	