

 <b>Atto di Giunta</b>	<b>Financial Resources Area</b>	Proposal no.: <a href="#">DG/PRO/2018/85</a> Index no.: <a href="#">DG/2018/122</a> General Protocol no.: <a href="#">532955/2018</a>
<b>Subject: APPROVAL OF THE VALID CHARGES FOR APPLYING THE TOURIST TAX AS OF 01/01/2019.</b>		

## THE COUNCIL

Having regard to:

article 4 of Italian Legislative Decree 23/2011, on the basis of which the Councils of the province's main towns, the Municipal unions, as well as the town Councils included in the regional lists of tourist resorts or cities of art, may introduce the tourist tax for people staying at the accommodation facilities located within their area, to be applied progressively in proportion with the price, up to a maximum of 5 euros per night stayed;

regulation General Protocol no. 1675/2012 concerning the introduction and regulation of the Tourist Tax referred to in the aforesaid article 4 of Law 23/2011 as amended;

Council decision General Protocol no. 104824/2012 approving the tax charges for 2012;

Council decision General Protocol 731/2013 establishing the charges for 2013;

Council decision General Protocol 360288/2014 establishing the Tourist Tax charges as of 01 February 2015;

Council decision General Protocol 269768/2017 concerning the establishment of the Tourist Tax charges on accommodation rental amounts or charges collected directly by entities managing web portals or property agents, in the light of the provisions of Decree Law no. 50 of 24 April 2017, converted by Law no. 96 of 21 June 2017, with particular reference to article 4 (regarding short lettings of property for residential use), paragraphs 5bis and 5ter and in view of the regulatory changes laid down with council decision General Protocol 217679/2017 to bring the aforesaid new legislation into operation (addition of the new paragraph 2 ter to article 3, to apply the charge as a percentage of the price of the room or apartment with the maximum limit of 5 euros per person per night stayed, as provided for by law), on an experimental basis, only on accommodation rental amounts or charges collected directly by entities managing web portals or property agents;

article 4, paragraph 7 of the same Decree Law no. 50 of 24 April 2017, converted by Law no. 96 of 21 June 2017, according to which organisations have the right, from 2017, to apply the tourist tax referred to in article 4 of Legislative Decree of 14 March 2011 and may introduce or reformulate the tourist tax by way of derogation from article 1, paragraph 169 of Law no. 296 of 27 December 2006, as well as by derogation from article 1, paragraph 26 of Law no. 208 of 28 December 2015;

council decision DC/PRO/2018/20 approving further amendments to the Tourist Tax regulation, including the bundling of price bands, starting from 01/01/2019 (from 5 to 3):

1. €1-70.99 band
2. €71-120.99 band
3. Band €121-plus band

Having deemed it appropriate also to go ahead, for the 2019 tax year, with a redefinition of the relative charges and parallel updating of the charges (percentage and flat rate) provided, respectively, for accommodation rental amounts and charges collected through brokerage by entities managing web portals or property agents and for overnight stays at campsites and hostels;

Having acknowledged that - in application of the provisions of article 3, paragraph 2 of the above-mentioned Municipal regulation governing the Tourist tax - the Technical Committee referred to in article 9 of the same regulation was consulted for the purposes of these amendments to the charges;

Having regard to articles 42, paragraph 2, letter f) and 48, paragraph 2 of Legislative Decree 267/00 on resolutions regarding charges;

Having acknowledged that the contents of this order impact directly on the economic and financial situation and that such impacts have been evaluated in the organisation's budget;

GIVEN the need to declare this resolution immediately enforceable - pursuant to article 134, paragraph 4 of Legislative Decree 267 of 18/08/2000 - in order to enable resulting compliance;

Having noted the favourable opinion of the Board of Auditors, pursuant to article 239 of Legislative Decree no. 267 of 18.08.2000, as amended by Decree Law 174/2012;

Having noted, lastly, pursuant to article 49, paragraph 1 of Legislative Decree no. 267 of 18 August 2000, as amended by Decree Law 174/2012, the favourable opinion expressed by the Financial Resources Area Manager on technical and accounting compliance;

Acting on the proposal of the Financial

Resources Area; By an open, unanimous

vote

HEREBY RESOLVES

1) TO APPROVE , from 1 January 2019:

a) on accommodation rental amounts and charges collected directly by entities working as property agents or managing web portals, the Tourist Tax charge of 6% on the price of the room or apartment (including breakfast, if applicable, net of VAT and any extra services) with the maximum limit of 5 euros per person per night stayed;

b) TO APPROVE the following Tourist Tax charges under article 4 of Law 23/11, as governed by municipal regulation General Protocol 1675/2012 as subsequently

amended and supplemented:

1. €1-70.99 band charge €3.00 per person for each night stayed;

2. €71-120.99 band charge €4.00 per person for each night stayed; 3. €121-plus band charge €5.00 per person for each night stayed; 4. Campsites and hostels charge €1.50 per person for each night stayed.

Lastly, with a separate unanimous vote

HEREBY RESOLVES

TO DECLARE this resolution immediately enforceable pursuant to article 134, paragraph 4 of Legislative Decree no. 267 of 18 August 2000.