



# Comune di Ascoli Piceno

MEDAGLIA D'ORO AL VALOR MILITARE PER ATTIVITÀ PARTIGIANA

## Tourist Tax

The Municipal Council of Ascoli Piceno by resolution No. 105 of Dec. 30, 2024 established, effective from April 01, 2025, the Tourist Tax and approved the Municipal Regulations in implementation of Article 4 of Legislative Decree of March 14, 2011 No. 23 "Provisions on municipal fiscal federalism."

### PURPOSE OF THE TAX

The income from the tax is intended to finance, in whole or in part, interventions in the field of tourism, including those in support of accommodation facilities, as well as interventions for the maintenance, enjoyment and recovery of local cultural and environmental assets and related local public services, as well as the costs related to the waste collection and disposal service.

### TAXABLE SUBJECTS

The person liable for the tax is the natural person not resident in the Municipality of Ascoli Piceno (except for those exempt persons referred to in Article 5 of the Regulations) staying in accommodation facilities such as: hotels, widespread hotels, tourist-hotel residences, extra-hotel period residences, campsites, transit campsites, agricampsites, tourist resorts, vacation homes, hostels, room rentals, vacation houses and apartments, furnished apartments for tourist use, occasional use of real estate, occasional lodging and breakfast activities (bed & breakfast), agritourisms, room rentals, rural tourism facilities, country houses, refuges, bivouacs, ichthyic tourism, theme parks, located in the territory of the municipality of Ascoli Piceno. The tax also applies in cases of rental of real estate for residential use of a duration not exceeding 30 days (so-called short lease).

### EXEMPTIONS (art. 5, art. 6 of the Regulation)

The following are exempt from paying the tax

- a. minors up to the age of 14;
- b. sick persons who have to undergo medical examinations, treatments or therapies in day hospital at health facilities, as well as those assisting patients admitted to health facilities, at the rate of one accompanying person per patient. In case of patients under the age of eighteen, both parents are exempt. The patient or accompanying person must declare, on special form prepared by the Municipality and provided by the manager of the accommodation facility, pursuant to articles 46 and 47 of Presidential Decree no. 445 of 2000 and subsequent amendments, that the purpose of the stay at the accommodation facility is to receive healthcare services by the patient or to provide assistance to the patient;
- c. severely disabled persons whose disability condition is certified pursuant to art. 3 paragraph 3 of Law 104/1992 and similar provisions of the countries of origin for foreign citizens and their accompanying person;
- d. persons staying in accommodation facilities as a result of measures adopted by public authorities to emergency situations resulting from calamitous or extraordinary events or for humanitarian aid purposes;
- e. volunteers serving during disasters;
- f. coach drivers and tour leaders who provide assistance to groups organized by the travel and tourism agencies. The exemption applies for each coach driver and one tour leader for every 25 participants;
- g. personnel belonging to the State Police and other armed forces who perform activities of public order and security public security, as defined in the Testo Unico di Pubblica Sicurezza R.D. June 18, 1931, No. 773, and the subsequent Implementing Regulations set forth in Royal Decree No. 635 of May 6, 1940.

The application of the exemption referred to in paragraphs b, c, f and g above is subject to the delivery, by the interested party to the manager of the accommodation facility, of a special declaration in lieu of affidavit, made in accordance DPR No. 445/2000 and ss.mm. The tax is applied up to a maximum of 5 consecutive overnight stays.

In case of repeated and systematic overnight stays made within the same calendar month, the tax is applied limited to the first 5 overnight stays. The maximum threshold of 5 overnight stays remains valid even when the stay is made at two or more accommodation facilities/units. In this case, it is the responsibility of the sojourner to deliver to the person in charge of the accommodation facility the receipt certifying that the tourist tax, if any, has already been paid stay for previous overnight stays, provided they are made within the same calendar month.

## TAX PAYMENT

The tax must be paid by the taxable person by the end of the stay. The tax is to be paid directly to the manager of the facility or to the person involved in the payment of the rent of the short lease short, who will issue a receipt in accordance with art.7 of the Municipal Regulations.

## RATES

Rates approved by the municipal council resolution no. 17 of 06/02/2025.

TYPE OF ACCOMMODATION	CLASSIFICATION	TAX IN EURO
hotels, tourist hotel residences Historic Hotel Extra hotel residences	★★★★★	4,00
	★★★★	3,00
	★★★	2,50
	★★	2,00
	★	1,00
	Not defined	3,00
Country house	★★★★★	4,00
	★★★★	3,00
	★★★	2,50
	★★	2,00
	★	1,00
	Not defined	3,00
Agritourism	4 symbol	3,00
	3 symbol	2,50
	2 symbol	2,00
	1 symbol	1,00
	Not defined	2,50
Bed & Breakfast	per night	2,50
Rural tourism facilities	per night	2,00
Tourist villages and theme parks	per night	2,00
Room Rental, vacation houses and apartments, Vacation Home	per night	2,00
furnished apartments for tourist use	per night	2,00
Short lease, in implementation of art. 4 p. 5 ter of D.L. 50 of 24/04/2017 directly managed by owner or Whose fees are collected by operators of telematic platforms or entities engaged in real estate brokerage activities	per night	2,00
Hostels- shelters- bivouacs- campsites- pitches	per night	1,00

## THE RESPONSIBLE FOR THE TAX OBLIGATIONS

The parties responsible for tax obligations are:

-the manager of the accommodation facility;

-for short leases: the person who collects the consideration or intervenes in the payment of the consideration referred to in art. 4, co. 5- ter of dl 50/2017 converted into law no. 96 of 2017 and any tax representative referred to in art. 4, co. 5- bis of dl 50/2017 converted into law no. 96 of 2017.

The manager of the accommodation facility shall provide for the collection of the tax and shall be directly responsible for the correct and full remittance of the same to the Municipality of Ascoli Piceno according to the procedures provided for by the Municipal Regulations. The manager of the accommodation facility, as the de facto accounting agent, is required to submit to the Municipality of Ascoli Piceno the Management Account, according to the methods provided for by the regulations in force.