



**COMUNE DI LUINO  
PROVINCIA DI VARESE**

**TOURIST TAX**

The tourist tax in our area was established by the Municipality of Luino with Resolution of the City Council no. 2 of February 13, 2024 starting **from June 1st, 2024** and is due from tourists and/or visitors who stay overnight in accommodation facilities located in the territory of the Municipality of Luino.

The tourist tax is determined per person and per night and is differentiated among the different categories of accommodation facilities in order to take into account their characteristics and services offered, according to criteria of graduality. Therefore, the amount due varies depending on the type and number of stars (hotel classification) of the facility as defined by the Municipal Council.

Hotel Accomodation	Tax due per night per person in euro
<b>4 stars or superior</b>	<b>€ 2,50</b>
<b>3 stars</b>	<b>€ 1,50</b>
<b>2 stars o lower</b>	<b>€ 1,00</b>

Accomodation Facilities	Tax due per night per person in euro
<b>Holiday Homes/Guest Houses in A1 or A8 Land Register category</b>	<b>€ 2,50</b>
<b>Other non-hotel accomodation facilities</b>	<b>€ 1,00</b>

The structure is required to issue a separate receipt for the amount paid or to indicate on the invoice the corresponding amount of the tourist tax. Staff are required to provide all information regarding categories which are exempt from payment.

The revenue from the tourist tax will finance interventions to improve tourist services. The tax is due for overnight stays throughout the calendar year in accommodation facilities and is paid for each overnight stay up to a maximum of 10 overnight stays, even if not consecutive. The tax is also due in the case of purchasing tourist packages that may involve payment of the price directly to the intermediary.

**The tax is not due in the following cases:**

1. minors up to the completion of the 14th year of age;
2. non-self-sufficient disabled persons, with suitable medical certification, and their companion and parents who accompany differently abled minors;
3. members of law enforcement and military, as well as the national firefighting and civil protection corps who stay overnight for service reasons;
4. "volunteers" who provide their services in the social sector for events organized by the municipal, provincial, and regional administrations or for environmental emergencies;
5. those who stay in accommodation facilities following measures adopted by public authorities to deal with emergency situations resulting from calamitous or extraordinary events and for humanitarian relief purposes are also exempt from the tourist tax;
6. bus drivers and tourist guides who provide assistance to organized groups. The exemption applies for every bus driver and for every guide/accompanier for every 20 participants.
7. school groups on educational visits and their accompanying teachers, upon certification by the School Principal;
8. athletes belonging to sports groups participating in initiatives, retreats, competitions, and tournaments organized by local sports associations, upon certification by the relevant Sports Federation;
9. those staying for professional/work-related reasons subject to the issuance of a regular invoice and the delivery, by the interested party to the accommodation facility manager, of a specific self-declaration statement;
10. individuals registered in the residents' registry of the Municipality of Luino or in the Aire register (Register of Italians resident abroad) of the Municipality of Luino.

Guests who are entitled to exemption, with the exception of children under 14 and people registered in the registry of residents of the Municipality of Luino, are required to submit to the appropriate structure a sworn statement of notoriety act, made in accordance with Presidential Decree no. 445/2000 and through the forms made available.

*Municipal Administration*

