



Area Risorse finanziarie e valorizzazione patrimonio - Settore Tributi
Servizio amministrativo e recupero evasione ed entrate

Tourist Tax

From April 1st 2019 the Municipality of Brescia applies the tourist tax (Resolution of the C.C. n° 99 of 12.11.2018 as modified by Resolution of the C.C. n° 132 of 18.11.2019). The tax is applied to non-residents, up to a maximum of 72 overnight stays in the calendar year.

The tax is applied in the following measure, depending on the accommodation facility:

Category	Tax for each overnight stay per person
4-star and more category	€ 2,00
3-star category	€ 1,50
2-star category	€ 1,00
1-star category	€ 1,00
Bed & Breakfast Holiday Homes Accommodation - Rooms - Others (*)	€ 1,00

(*) all other accommodation facilities

The following exemptions are provided:

- children under 16 years of age;
- sick persons, who must undergo medical examinations, treatments or day hospital therapies at health facilities, as well as those who look after patients admitted to health facilities, on the basis of one accompanying person per patient. In the case of minors, the exemption is extended to two people for each patient;
- subjects that lodge in receptive structures as a result of measures adopted by public authorities, to face situations of social origin as well as emergency consequent to calamitous events or extraordinary nature or for purpose of humanitarian relief;
- the volunteers who serve during calamities;
- coach drivers and tour leaders who provide assistance to groups organized by travel and tourism agencies. The exemption applies to each coach driver and one tour leader every 25 participants;
- personnel belonging to the State police and other armed forces who carry out public order and security activities, as defined in the Consolidated Public Safety Act R.D. June 18, 1931, n. 773, and to the subsequent Implementing Regulation pursuant to R.D. 6 May 1940, n. 635;
- persons with disabilities recognized by a specific certification pursuant to Law n. 104/1992;
- the employees of the management of the accommodation facility;
- university students regularly enrolled in one of the Brescia-based faculties or post-graduate schools and Erasmus students.

All information on the dedicated portal: <https://brescia.imposta-di-soggiorno.it/>