



COMUNE DI LIVORNO

## Tourist Tax

The Municipality of Livorno has introduced a tourist tax for those staying overnight at accommodations located within its territory. The proceeds from the tourist tax are used to finance tourism initiatives (museums, events, etc.), including those supporting accommodations, as well as for the maintenance, use, and restoration of the local cultural and environmental heritage and related public services, as well as to cover the costs of waste collection and disposal.

The tax applies per person per night for up to a maximum of 7 consecutive nights. The amount depends on the type of accommodation and the season. The rates applied are as follows:

	LOW SEASON FROM NOVEM. TO MARCH	HIGH SEASON FROM APRIL TO OCTOBER	
<b>HOTELS</b>			
1 star	€ 0,50	€ 1,00	per night
2 star	€ 1,00	€ 2,00	per night
3 star	€ 1,50	€ 3,00	per night
4 star	€ 2,00	€ 4,00	per night
5 star	€ 3,00	€ 5,00	per night
TOURIST RESIDENCE	€ 1,00	€ 2,00	per night
DIFFUSED HOTEL	€ 1,00	€ 2,00	per night
CONDHOTEL	€ 1,00	€ 2,00	per night
ACADEMY HOTEL	€ 1,00	€ 2,00	per night
CAMPING	€ 1,00	€ 2,00	per night
NON-PROFIT CAMPING AND TOURIST VILL	€ 1,00	€ 2,00	per night
TEMPORARY CAMPING	€ 1,00	€ 2,00	per night
TOURIST VILLAGES	€ 1,00	€ 2,00	per night
MARINA RESORT	€ 1,00	€ 2,00	per night
CAMPER PARKING AREAS	€ 0,50	€ 1,00	per night
HOLIDAY HOUSE	€ 1,00	€ 2,00	per night
HOSTELS	€ 1,00	€ 2,00	per night
HIKING REFUGES	€ 1,00	€ 2,00	per night
GUEST HOUSE / BED AND BREAKFAST (in an entrepreneurial form)	€ 1,00	€ 2,00	per night
GUEST HOUSE / BED AND BREAKFAST (in an non-entrepreneurial form)	€ 0,50	€ 1,00	per night
HOLIDAY HOUSES AND APARTMENTS	€ 1,00	€ 2,00	per night
VINTAGE RESIDENCES	€ 1,00	€ 2,00	per night
RESIDENCE	€ 1,00	€ 2,00	per night
FARMHOUSE	€ 1,00	€ 2,00	per night
TOURIST RENTALS (in an entrepreneurial and non-entrepreneurial form)	€ 1,00	€ 2,50	per night
OTHER ACCOMMODATION FACILITIES NOT INCLUDED IN THE PREVIOUS	€ 1,00	€ 2,00	per night

The tourist tax is exempt from children under 14 and residents of the Municipality of Livorno. Other exemptions are available for certain categories of people or those in particular circumstances:

- those undergoing treatment at health facilities within the municipality and one accompanying person;
- those caring for patients admitted to health facilities within the municipality, with a limit of one accompanying person per patient;
- parents, or designated accompanying persons, caring for minors under the age of eighteen admitted to health facilities within the municipality, with a maximum of two persons per patient;
- Non-self-sufficient disabled persons, with appropriate medical certification, and their companion;
- coach drivers and tour guides providing assistance to groups organized by travel and tourism agencies. The exemption applies to each coach driver and one chaperone for every twenty-five participants;
- non-residents of the Municipality of Livorno who work at any accommodation facility;
- those staying in accommodation facilities following measures adopted by public authorities, to deal with emergency situations resulting from natural disasters or extraordinary events, or for humanitarian relief purposes;
- members of state and local police forces or corps, as well as the national fire brigade and civil protection corps, who are staying exclusively for service reasons and only for the duration of the service.

The exemption is subject to the submission of a specific declaration by the interested party to the accommodation facility manager.

Further information on the tourist tax can be found online at <https://www.comune.livorno.it/it/servizi/imposta-di-soggiorno> (please use your browser's built-in machine translation to read this page) or by writing to [impostadisoggiorno@comune.livorno.it](mailto:impostadisoggiorno@comune.livorno.it) .

The Municipal Administration wishes everyone a pleasant stay.