

COMUNE DI MONTELEONE D'ORVIETO

PROVINCIA DI TERNI

TOURIST TAX – INFORMATION GUIDE

STARTING DATE

The Municipality of Monteleone d'Orvieto, by resolution of the Municipal Council no. 47 dating 30.11.2024, has established the Tourist Tax, as provided by Article 4 of Legislative Decree no. 23 of March 14, 2011, concerning provisions on Municipal Fiscal Federalism. **The tax will take effect on April 1, 2025.**

With the above-mentioned Municipal Council Resolution no. 47/2024, the relevant regulation regarding the tax was also approved.

The tax rates of the Tourist Tax were approved with the resolution of the Municipal Board no. 11/07.02.2025.

Regarding the allocation of the tax revenue, the Municipal Administration commits to funding the provisions of Article 4 of Legislative Decree no. 23/2011, specifically investments and actions exclusively aimed at supporting the tourism economy. This includes initiatives in favor of accommodation facilities, maintenance, use and restoration of cultural and environmental assets, as well as local public services. It undertakes to consult trade associations through participatory tools and the involvement of the competent council committees when preparing the annual list of tourism-related projects and actions to be financed by the tax revenue.

The list of interventions funded by the Tourist Tax, drawn up annually, will be an integral part of the Budget Forecast and the Final Budget Report.

CHI PAGA L'IMPOSTA - WHO IS REQUIRED TO PAY THE TAX

The Tourist Tax is due for non-residents of the Municipality of Monteleone d'Orvieto who stay overnight in any type of accommodation facility (hotel, farmhouse, other facilities), as provided by regional tourism law, including properties used for short-term rentals pursuant to Article 4, Paragraph 5-ter, of Decree-Law No. 50 of April 24, 2017. **The tax applies to stays within the municipality of Monteleone d'Orvieto for a maximum of five consecutive nights.**

At the end of their stay, individuals who stay in accommodation facilities are required to pay the tax to the facility manager. The manager is responsible for collecting the tax and issuing a receipt for the amount collected.

The Tourist Tax, being of a fiscal nature, is mandatory. In case of non-payment by the guest, who is the sole taxable individual, the penalties provided by law will be enforced.

To facilitate verification procedures, it is recommended to carefully retain documentation proving the customer's eligibility for tax exemption, as well as the receipts.

EXEMPTIONS

According to the regulation governing the Tourist Tax, residents of the Municipality of Monteleone d'Orvieto are exempt from the tax.

Moreover, the following categories are **exempt** from the payment of the Tourist Tax:

- a) Children up to 12 years of age and seniors over 65 years of age.
- b) Individuals with disabilities, officially recognized by the provincial medical commissions under Article 4 of Law 104/1992 and Article 381 of Presidential Decree 495/1992, and their accompanying person.
- c) Patients undergoing medical visits, treatments, or therapies in day hospitals at healthcare facilities, as well as those assisting hospitalized patients, with an exemption granted to one companion per patient. If the patient is under 18, both parents are exempt. The patient or accompanying person must declare, using a specific form provided by the Municipality and supplied by the accommodation manager, in accordance with Articles 46 and 47 of the D.P.R. No. 445 of 2000 and subsequent amendments, that the stay at the accommodation facility is for the purpose of receiving healthcare services by the patient or helping the hospitalized individual.
- d) Individuals staying in accommodation facilities following measures adopted by public authorities to address social issues, as well as emergencies arising from disaster events or extraordinary circumstances, or for humanitarian aid purposes.
- e) Volunteers providing services during disasters.
- f) Bus drivers and tour guides assisting organized groups managed by travel and tourism agencies. The exemption applies to one bus driver and one tour guide per 25 participants;
- g) Members of law enforcement, armed forces, and the National Fire Department staying for service-related purposes only.

The application of the exemption is contingent upon the submission, by the individuals concerned, of the following forms to the accommodation provider:

- For the cases referred to in letters b), c), d), a specific self-certification statement, made pursuant to D.P.R. No. 445/2000 and subsequent amendments.
- For the case referred to in letter f), a copy of the agreement and/or any other relevant legal document.

The forms required for the self-certification in the exemption cases mentioned in letters b), c), d) are available on the website of the Municipality of Monteleone d'Orvieto.

COMPLIANCE REQUIREMENTS FOR ACCOMMODATION MANAGERS

- 1) The managers of accommodation facilities located in the Municipality of Monteleone d'Orvieto **are responsible for collecting the tax and issuing receipts, using the specific form provided by the Municipality.** Furthermore, they are required to inform their guests in multiple languages, in designated areas, about the application of the tourist tax, its amount, exemptions, and penalties.
- 2) Accommodation managers **are required to submit a quarterly declaration** to the Municipality of Monteleone d'Orvieto within fifteen days after the end of each calendar quarter (January 16 - April 16 - July 16 - October 16). This declaration must include: the number of guests who stayed

at the facility during the quarter, the length of their stay, the number of guests exempt under Article 4 of the Municipal Regulation on the Tourist Tax, the amount of tax due, proof of payment, and any other relevant information for tax calculation.

The signed declaration must be submitted using the form provided by the Municipality and sent to the Municipality choosing one of the following methods:

- via certified email, to the address comune.monteleonedorvieto@postacert.umbria.it.
- Delivered in person to the protocol office located in **Monteleone d'Orvieto – Piazza del Municipio 5**;
- by sending it via registered mail with return receipt to the following address: **Comune di Monteleone d'Orvieto – Piazza del Municipio 5 – 05017 Monteleone d'Orvieto (TR)**.

If a manager operates multiple accommodation facilities, separate declarations and payments must be submitted for each establishment.

The declaration must be submitted even if the accommodation facility had no guests during the quarter.

Additionally, the manager must forward to the Municipality any declarations issued by guests who refused to pay the tax.

3) The accommodation managers **must transfer the amounts collected as Tourist Tax to the Municipality of Monteleone d'Orvieto** within fifteen days from the end of each calendar quarter (January 16 - April 16 - July 16 - October 16) using one of the following methods:

- **Bank Transfer**, specifying in the payment description “Tourist Tax” and the relevant quarter.
- **PagoPa**, following these steps:
 - Visit www.comune.monteleone.tr.it → **Online Services** → **Online Payments**
 - Select **“Spontaneous Payment”** → **“Tourist Tax”**
 - On the page that opens, fill in the required fields, specify the amount, and enter the reference quarter in the “Payment Details” field.
 - The payment can then be completed online or printed as a payment slip for processing at post offices, banks, authorized retailers, tobacconists, or via home banking.
 - Once all required information is entered, you can make the payment directly online or print a payment slip to pay at any post office, bank, lottery outlet, authorized tobacconist, or via home banking.

4) Regarding the collection of the tourist tax, accommodation managers are considered financial officers for municipal revenue collection (as per ruling no. 2/2016/QM by the United Chambers of the Court of Auditors). As such, they must submit an annual financial report to the Municipality by **January 30** of the following year. This report must be completed using **Form 21**, approved by **D.P.R. 194/1996**, and provided by the Municipality. The completed and signed form must be submitted via one of the following methods:

- **Certified email** to comune.monteleonedorvieto@postacert.umbria.it;
- **In-person submission** at the protocol office in Monteleone d'Orvieto – Piazza del Municipio 5;
- **Registered mail with return receipt** to **Comune di Monteleone d'Orvieto, Piazza del Municipio 5, 05017 Monteleone d'Orvieto (TR)**.

HOW AND HOW MUCH TO PAY

The tax is applied based on the following five price brackets, referring to the cost of a room with breakfast (excluding VAT and any additional services) for a single overnight stay per person:

Price Bracket for Room Cost	Daily Rate
Price bracket up to €30.99 per night	Euro 1,00 per day
Price bracket from €31.00 to €70.99 per night	Euro 1,50 per day
Price bracket from €71.00 to €120.99 per night	Euro 2,00 per day
Price bracket from €121.00 to €200.99 per night	Euro 2,50 per day
Price bracket from €201.00 to €300.99 per night	Euro 3,00 per day
Price bracket from €301.00 to €400.99 per night	Euro 4,00 per day
Price bracket from €401.00 to €500.99 per night	Euro 5,00 per day
Price bracket from €501.00 and above per night	Euro 6,00 per day

The tax is due for a maximum of **5 consecutive overnight stays** and **10 non-consecutive overnight stays** within the calendar year. From the **sixth day** (for consecutive stays) and the **eleventh day** (for non-consecutive stays), the tax will be reduced by **50%**.

At the end of the stay, the guest shall pay the tax to the accommodation provider and receive a payment receipt.

The accommodation provider is responsible for transferring the collected tax to the Municipality of Monteleone d'Orvieto following the procedures outlined in the previous section. Pursuant to **Article 6, paragraph 8, of Decree-Law No. 330 of May 31, 1994**, converted with amendments into **Law No. 473 of July 27, 1994**, payments of withholding taxes, duties, and contributions at the national, regional, and local levels that fall due on a Saturday or public holiday shall be considered timely if made on the first subsequent working day.

FORMS AND DOCUMENTATION

All documentation related to the tourist tax, including the guide for accommodation providers, the municipal regulations, and the current rates, can be downloaded from the official website of the Municipality of Monteleone d'Orvieto: <https://comune.monteleone.tr.it/>.