



# COMUNE DI ESINO LARIO

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## INFORMATION ABOUT THE TOURIST TAX

Please be advised that, pursuant to article 4 of Legislative Decree no. 23 of 14th March 2011, the Municipality of Esino Lario has established the tourist tax, effective from 1st February 2026, on the basis of regulation approved by the City Council with resolution n. 33 of 28.11.2025.

The amount of the tax was approved by the City Council with resolution no. 65 of 12.12.2025 and is differentiated by type of accommodation facility.

For each overnight stay of accommodation facility, the tourist tax must be paid as per the attached price list. Payment must be made directly to the manager of the accommodation facility, who will issue a receipt and will pay it to the Municipality of Esino Lario.

Pursuant to art. 5 of the Regulation, the following are exempt from the tourist tax:

- a) children under 14 years of age;
- b) residents in the municipality of Esino Lario;
- c) staff employed by the accommodation facility;
- d) individuals staying in accommodation facilities following measures adopted by public authorities, to deal with social situations as well as emergencies resulting from calamitous or extraordinary events;
- e) volunteers who provide service during calamities;
- f) individuals who have been recognized as having a serious handicap pursuant to Law 104/92 Art. 3, paragraph 3, and their companion;
- g) law enforcement, military personnel, firefighters, in the exercise of their functions even when they are unable, for safety reasons, to fill out declarations certifying any special assignments;

The application of the exemption referred to in the previous article is subject to the delivery, by the interested party to the manager, of a specific declaration in lieu of a notarial deed, made in accordance with Presidential Decree no. 455/2000 and subsequent amendments.

In the event of omitted or partial payment of the tourist tax, the Municipality of Esino Lario will proceed to recover the tax and apply the expected penalty, pursuant to art. 9 of the Regulation.

The tax is due from 1st January to 31st December every year, except the year 2026, which is due from 1st February 2026 to 31st December 2026.