



Area Risorse finanziarie e strumentali - Settore Fiscalità Locale
Servizio amministrativo e recupero evasione ed entrate
Via XX Settembre, 15 – 25122 Brescia - Tel. 030 2977680 - email: tributi@comune.brescia.it

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 and n. 19 of 25.3.2024). The tax is applied to non-residents, up to a maximum of 72 overnight stays in the calendar year. The new rates, effective from July 1, 2025, were established by Municipal Council Resolution No. 85 of March 5, 2025.

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

CATEGORY	Tax per person from the 1st to the 5th <u>consecutive</u> overnight stay	Tax per person from the 6th to the 72nd <u>consecutive</u> overnight stay
Strutture ricettive alberghiere a 5 stelle	3,50 €	1,75 €
Strutture ricettive alberghiere a 4 stelle	3,00 €	1,50 €
Strutture ricettive alberghiere a 3 stelle	2,50 €	1,25 €
Strutture ricettive alberghiere a 2 stelle	2,00 €	1,00 €
Strutture ricettive alberghiere a 1 stella	2,00 €	1,00 €
Case per ferie	3,00 €	1,50 €
Locazioni turistiche	3,50 €	1,75 €
Case e appartamenti per vacanze	3,50 €	1,75 €
Ostelli per la gioventù	1,50 €	1,00 €
Foresterie lombarde	1,50 €	1,00 €
Locande	1,50 €	1,00 €
Bed & Breakfast	2,50 €	1,25 €
Agriturismo	2,00 €	1,00 €
Aziende ricettive all'aria aperta e altri	1,50 €	1,00 €



Area Risorse finanziarie e strumentali - Settore Fiscalità Locale
Servizio amministrativo e recupero evasione ed entrate
Via XX Settembre, 15 – 25122 Brescia - Tel. 030 2977680 - email: tributi@comune.brescia.it

The following exemptions are provided:

- children under 18 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;
- people 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;
- guests whose stay is paid for by the Municipality of Brescia.

The tax is applied up to a maximum of 72 total overnight stays per person in the calendar year.

The application of the exemption is subject to the issuing to the manager of the accommodation facility or to the recipient of the short-term rental fee, by the interested party, of a specific declaration in lieu of an affidavit, made on the basis of the Presidential Decree. n. 445/2000 and subsequent amendments.

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