



TOURIST TAX INFORMATION FOR 2020

The tourist tax, adopted by the municipality of Cernusco Sul Naviglio through determination by the C.C. n. 60/26.11.2019, as well to resolution by the G.C. n. 331/27.11.2019, **is in force from 01.02.2020.**

This tax has been introduced with the aim of funding investments and actions exclusively in favour of the tourist economy.

WHO PAYS THIS TAX?

This tax is owed by the persons who, as non-residents in the town of Cernusco Sul Naviglio, are accommodated in lodgings in the area of the municipality of Cernusco Sul Naviglio – including buildings intended to be used for short rent stays as per art. 4, comma of Legislative Decree 24/04/2017, n. 50 - in the area of the town of Cernusco S/N in compliance with the Regional Law n. 27/01.10.2015 about tourism.

HOW MUCH DO YOU PAY?

The tax is due per person and for each night you stay in a tourist accommodation in the area of the municipality of Cernusco S/N **for a maximum of consecutive 5 overnights.**

TARIFFS

HOTEL ACCOMMODATION FACILITIES (Titolo III, Capo I e II della Legge Regione Lombardia n. 27/2015)	ALBERGHI O HOTEL (typologies differentiated by stars)	TARIFF
	4 stars and superior	€ 2,00
	3 stars	€ 1,50
	2 stars	€ 1,00
	1 star	€ 1,00
	TOURIST-HOTEL RESIDENCES (typologies differentiated by stars)	TARIFF
	4 stars and superior	€ 2,00
	3 stars	€ 1,50
	2 stars	€ 1,00
	1 star	€ 1,00
	DIFFUSED HOTELS (typologies differentiated by stars)	TARIFF
	4 stars	€ 2,00
	3 stars	€ 1,50
	2 stars	€ 1,00
	CONDHOTEL (typologies differentiated by stars)	TARIFF
	4 stars	€ 2,00
	3 stars	€ 1,50
	ADDITIONAL TYPES other than those indicated above (art. 19, c. 5, L.R. n. 27/2015) (typologies differentiated by stars)	TARIFF
	4 stars	€ 1,50
	3 stars	€ 1,00
2 stars	€ 1,00	



NON-HOTEL ACCOMMODATION FACILITIES (Titolo III, Capo III e V della Legge Regione Lombardia n. 27/2015) (Art. 4 del D.L. n. 50/2017)	NON-HOTEL ACCOMMODATION FACILITIES - TYPES	TARIFF
	Vacation homes	€ 1,00
	Holiday homes and apartments	€ 1,00
	Lombard guesthouses	€ 1,00
	Guesthouses	€ 1,00
	Bed & Breakfast	€ 1,00
	Open-air accommodation companies (tourist villages, campsites, rest areas)	€ 1,00
	Youth hostels	€ 0,50
AGRITURISMO (Legge n. 96/2006; Legge Regione Lombardia n. 31/2008; Regolamento Regionale n. 4/2008)	TYPES (typologies differentiated by sunflowers)	TARIFF
	5 sunflowers	€ 1,50
	4 sunflowers	€ 1,00
	3 sunflowers	€ 1,00
	2 sunflowers	€ 0,50
	1 sunflower	€ 0,50

EXEMPTIONS

- The following subjects are exempted from the payment of the tourist tax:
 - minors from 0 to 16 years old;
 - people who take care of patients hospitalised in medical institutions located in the province area of Milan, for a maximum of two caretaker each patient;
 - people who continue hospital treatment after discharge from hospitalization in medical institutions located in the province area of Milan, and a maximum of two caretaker each patient;
 - members of the Italian armed forces or law enforcement from the state, regions, provinces or municipalities corps, as well as the Italian Fire Army and Civil Protection while on duty in Cernusco S/N;
 - coordinated civil protection volunteers who stay in accommodation facilities as a result of measures taken by public authorities to face environmental disasters;
 - persons with at least 100 percent disability;
 - caretakers of people with at least 100 percent disability that receive a contribution from INPS or INAIL, one caretaker for each disabled person;
 - foreign citizens requiring international protection, arrived following non-scheduled flows and including national extraordinary reception plans;
 - Cernusco S/N Municipality, whenever guests are accommodated at an expense of the municipality itself;
 - the members of staff employed by the owner of the tourist accommodation where they work;
- The exemption referred to in points b) and c), is subject to the presentation to the manager of the accommodation facility of a specific certification issued by the health facility, certifying the general information of the patient or hospitalized patient and the reference period of health services or hospitalization. The accompanying person must also declare, on the basis of the provisions of articles 46 and 47 of the Presidential Decree December 28/12/2000, n. 445 and subsequent amendments, that the stay at the accommodation is aimed at health care towards the patient;
- The exemption referred to in points d), e), f), g) and h), is subject to the presentation to the manager of the accommodation, of the documentation issued by the relevant bodies or belonging, or by self-certification pursuant to Presidential Decree n. 445/2000.

For more information:

Ufficio Gestione Entrate Tributarie e Catasto

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