



Città di Morbegno

TOURIST TAX INFORMATION NOTICE FOR GUESTS

The Municipality of Morbegno, through Municipal Council Resolution No. 11 of 18 March 2026 and Municipal Executive Resolution No. 81 of 21 April 2026, respectively approved the Tourist Tax Regulation and established the applicable tax rates. The tourist tax came into effect within the municipal territory on 1 June 2026.

The tax is payable by each guest for each overnight stay in accommodation facilities located within the municipality, according to the following rates:

Accommodation Category	Tourist Tax Rate
Hotels, B&Bs, guesthouses, agritourism properties, holiday rentals, and short-term tourist rentals	€3.00 per person per night
Hiking lodges, campsites, and equipped stopover areas	€1.50 per person per night
Alpine refuges (mountain huts)	Exempt

The tourist tax is payable for a maximum of **five consecutive nights** per person at the same accommodation facility.

Pursuant to Article 5 of the Regulation, the following categories are exempt from payment:

1. Residents of the Municipality of Morbegno;
2. Children up to 12 years of age;
3. Guests undergoing medical treatment at healthcare facilities within the area, as well as individuals assisting hospitalized patients, generally limited to one companion per patient;
4. Volunteers belonging to non-profit organizations duly registered in the relevant official registers, when staying for the performance of the institutional activities of their organization;
5. Tour guides and tour leaders employed by agencies providing assistance to groups of at least 25 participants organized by travel and tourism agencies (one exempt person for every 25 participants), bus drivers transporting such groups, and teachers accompanying students on school trips;
6. Employees of the accommodation provider working at the facility;
7. Persons with certified disabilities requiring assistance and their accompanying caregiver;
8. Civil Protection volunteers and members of law enforcement agencies staying in the municipality for service-related duties;
9. Guests whose stay is provided entirely free of charge by the accommodation provider.

To benefit from an exemption, the accommodation provider may request the guest to present appropriate supporting documentation.

Revenue generated by the tourist tax is allocated to funding tourism-related initiatives, supporting accommodation facilities, maintaining and restoring local cultural and environmental heritage assets, financing related public services, and covering the costs of waste collection and disposal services.

L'Amministrazione Comunale