



Comune di Cosio Valtellino

- Prov. di Sondrio -

INFORMATIVA TASSA DI SOGGIORNO

The Municipality of Cosio Valtellino, by resolution of the Municipal Council no. **15 dated 30/04/2026**, approved the Regulation for the establishment and application of the Tourist Tax and, by resolution of the Municipal Executive Board no. **53 dated 22.05.2026**, established the applicable rates.

Pursuant to **Article 2 of the Municipal Regulation**, the tourist tax applies to anyone staying overnight in accommodation facilities located within the municipal territory who is not registered in the resident population registry of the Municipality of Cosio Valtellino.

The tax is payable for each person and for each overnight stay in accommodation facilities located within the municipal territory, according to the following rates:

ACCOMMODATION FACILITIES	RATE (per person per overnight stay)
All tourist accommodation facilities (hotels, non-hotel accommodation facilities, farmhouses, short-term and tourist rentals), as defined by Regional Law of Lombardy no. 27/2015 concerning tourism and agritourism activities, as well as properties intended for short-term rentals pursuant to Article 4 of Decree-Law no. 50/2017	€ 3.00
Hiking shelters, campsites and equipped areas for temporary stays	€ 1.50
Alpine mountain shelters	Exempt

The tax is payable for a maximum of **5 consecutive overnight stays per person** at the same accommodation facility.

The following persons are exempt from payment of the tourist tax, pursuant to **Article 5 of the Regulation**:

1. Persons registered in the resident population registry of the Municipality of Cosio Valtellino;
2. Children up to and including the age of twelve;
3. Persons who must undergo medical treatments at healthcare facilities in the local area and persons assisting hospitalized patients, normally limited to one accompanying person per patient;
4. Volunteers belonging to non-profit organizations duly registered in the relevant registers, staying for the purpose of carrying out institutional activities of their organization;

5. Tour guides and bus drivers accompanying organized groups, at the rate of one guide/driver for every 25 participants, as well as teachers accompanying students on school trips;
6. Employees of the accommodation facility operator working at the facility;
7. Persons who are not self-sufficient, holding appropriate certification, and their accompanying person;
8. Civil Protection volunteers and members of the Police Forces staying in the Municipality for service-related reasons;
9. Persons benefiting from stays provided completely free of charge by the accommodation facility operator.

In order to benefit from the exemptions provided for by the Regulation, the accommodation facility operator may request guests to provide suitable documentation proving their entitlement to the exemption.

Pursuant to **Article 7 of the Regulation**, the revenue from the tourist tax is exclusively allocated to the financing of tourism-related measures, support for accommodation facilities, maintenance and restoration of local cultural and environmental assets, related local public services, as well as the costs of waste collection and disposal services.

The Municipal Administration