



Comune di Dubino

- Prov. di Sondrio -

TOURIST TAX INFORMATION

The Municipality of Dubino, by Resolution of the Municipal Council No. 23 dated 29 July 2026, approved the Regulation governing the introduction and application of the Tourist Tax, which also sets out 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 population registry of the Municipality of Dubino, with effect from 1 October 2026.

The tax is payable per person and per 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, agritourism establishments, short-term and tourist rentals), as defined by Lombardy Regional Law No. 27/2015 concerning tourism and agritourism activities, as well as properties used for short-term rentals pursuant to Article 4 of Decree-Law No. 50/2017	€3.00
Hiking shelters and campsites	€1.50

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

For guests staying at the same accommodation facility due to documented work-related reasons within the Morbegno District (Mandamento di Morbegno) for more than 30 overnight stays during the calendar year, the Tourist Tax shall be applied for a maximum of 5 overnight stays per year.

Documented work-related reasons must be certified by means of a statement from the employer, assignment letter, contract for services, or other equivalent documentation suitable for demonstrating that the work activity is being carried out within the territory.

Pursuant to Article 5 of the Regulation, the following persons are exempt from payment of the Tourist Tax:

- Persons registered in the population registry of the Municipality of Dubino.
- Minors under the age of 12.

- Patients and carers: persons who must undergo treatment at healthcare facilities within the area and persons providing assistance to hospitalised patients, generally limited to one accompanying person per patient.
- Non-profit volunteers: volunteers belonging to non-profit associations duly registered in the relevant sector registers, who stay in the area in order to carry out institutional activities on behalf of their organisation (upon request by the guest).
- Tour guides and bus drivers (one for every 25 participants) and teachers accompanying school groups.
- Employees of the accommodation facility operator who work on the premises.
- Persons who are not self-sufficient, provided that appropriate certification is presented, and their accompanying person.
- Civil Protection volunteers and members of the Police and other Law Enforcement Forces staying for service-related purposes.
- 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 that the persons concerned provide suitable documentation proving their entitlement to the exemption.

Pursuant to Article 7 of the Regulation, the revenue from the Tourist Tax shall be used exclusively to finance tourism-related initiatives, support for accommodation facilities, maintenance and restoration of local cultural and environmental heritage and related local public services, as well as the costs associated with waste collection and disposal services.

The Municipal Administration