



Comune di
MASSA E COZZILE

TOURIST TAX GUEST INFORMATION

With City Council Resolution No. 76 of October 22, 2025, the Tourist Tax was established, effective February 1, 2026.

What is the Tourist Tax?

The tourist tax—regulated by Article 4 of Legislative Decree No. 23 of March 14, 2011—is the tax payable by those who are NOT residents of the Municipality and stay in the facilities referred to in paragraph 2 of Article 2 of the Municipal Regulations for the application of the Tourist Tax, located within the municipal territory, for up to a maximum of 7 (seven) consecutive nights.

RATES

(established by D.G. No. 106 of 11/19/2025)

€ 1,50 per person

up to a maximum of 7 consecutive nights

Exemptions:

The exemptions provided for by Article 5 of the Municipal Regulations for the application of the tourist tax are as follows:

- a. minors up to their twelfth (12th) birthday;
- b. persons who assist patients admitted to public or private healthcare facilities within the province, up to a maximum of one (1) companion per patient;
- c. persons undergoing hospital treatment or therapies themselves at healthcare facilities located within the provincial territory, and one accompanying person per patient;
- d. non-self-sufficient guests, with appropriate medical certification, and their respective companions;
- e. coach drivers and tour guides providing assistance to organized groups;
- f. State and local police forces, Carabinieri, firefighters, Guardia di Finanza, Civil Protection, and similar entities staying for service reasons;
- g. students undertaking internships or placements;
- h. volunteers who provide social services during environmental emergencies; i. individuals staying in accommodation facilities following measures adopted by public authorities to address emergency situations resulting from natural disasters or extraordinary events, or for humanitarian relief purposes;