

READING VERSION

(only the statutes adopted by the municipal council together with the amending statutes are authoritative)

COMMUNITY OF GAIENHOFEN
County of Constance

S T A T U T E
on the levying of a visitor's tax
(Statute on visitor's tax)

On the basis of § 4 of the Municipal Code for Baden-Württemberg in conjunction with §§ 2, 8 para. 2 and 43 of the Municipal Tax Act for Baden-Württemberg, as amended, the Municipal Council of the Municipality of Gaienhofen passed the following statutes on 01.12.2008, amended on 01.03.2010, 26.09.2017 and 22.12.2020:

§ 1

Levying of the visitor's tax

The municipality levies a spa tax to partially cover its expenses for the construction and maintenance of the facilities provided for spa and recreation purposes and for the events held for this purpose.

§ 2

Persons liable to pay the spa tax

- 1) Persons liable to pay the visitor's tax are all persons who stay in the municipality but are not residents of the municipality (non-residents) and who are given the opportunity to use the facilities and participate in the events as defined in § 1.
- 2) In addition, residents of the municipality who have their main life relations in another municipality are also liable to pay the tourist tax.
- 3) The tourist tax shall not be levied on non-residents and on residents who work or are in education in the municipality.

§ 3

Scale and rate of the spa tax for guests

- 1) The municipality and its four districts form a single spa or recreation district.
- 2) The spa tax is per person and day of stay
 - a. in the high season 2,50 €
 - b. in the low season 1,50 €.
- 3) The high season covers the period from April 1 to October 31; the low season covers the period from January 1 to March 31 and from November 1 to December 31.
- 4) The day of arrival and the day of departure are counted together as one day of stay.

§ 3 a

Visitor's tax for secondary residences and campsites

- 1) Persons liable to pay the visitor's tax according to § 2, paragraph 2, shall pay a flat-rate seasonal visitor's tax, irrespective of the duration and frequency of their stay.
- 2) It amounts to:
 - a) for vacation second homes
Owners (owner, tenant, usufructuary) of a second vacation apartment

for single room apartments	137,00 €
for apartments with more than 1 room	206,00 €.
 - b) for permanent campers
Owners of seasonal pitches (permanent campers) on the campsites in the municipality per caravan site 137,00 €
 - c) for pre-season campers (flat rate users according to the campsite fee schedule) until the beginning of the Whitsun vacations: 41,00 €.

§ 4

Exemption from the visitor's tax

- 1) The following are exempt from paying the visitor's tax:
 1. children up to 15 years of age
 2. family visits of residents who are admitted to their households free of charge and do not use any facilities or attend any events.
 3. persons staying in the municipality for professional reasons to attend meetings or other events.
 4. severely handicapped persons according to § 2 Abs. 2 SGB IX with a degree of handicap of 100 % or the marks G, aG, H, BI or GI, to be proved by a valid official identity card.
 5. severely disabled or ill persons (bedridden) who are not able to use municipal facilities or attend events according to objective criteria. Upon request, this must be documented by a medical certificate.
 6. accompanying persons of severely disabled or sick persons, if the necessity of the accompaniment can be proved.
 7. on request : participants in school hostels.

§ 5

Guest card

- 1) Every person who is subject to the visitor's tax according to § 3 of this statute and who is not exempt from the visitor's tax according to § 4 paragraph 1 No. 2-7 is entitled to a guest card with the VHB logo (VHB guest card).
- 2) Every person who is subject to the visitor's tax according to § 3a of these statutes is entitled to a guest card without the VHB logo (Bodensee guest pass).
- 3) This is valid for the apartment owner and permanent campers, their spouses and for children in the same household, as long as these are attributed to the household of the apartment owner for income tax purposes.

- 4) The host is obliged to hand over the guest card to the entitled guest after his/her arrival. The guest card shall bear the name of the person liable to pay the tourist tax and shall not be transferable.
- 5) The guest card entitles the holder to visit and use the facilities and events provided or organized by the Municipality for spa and recreation purposes.
- 6) The guest card with the VHB logo also entitles the holder to free use of the public transport system in the entire area covered by the VHB GmbH (district of Constance).
- 7) The levying of user fees or charges remains unaffected.

§ 6

Origin and due date of the visitor's tax

- 1) The visitor's tax liability according to § 3 of these statutes arises on the day of arrival of a person liable to pay the visitor's tax in the municipality. The visitor's tax is due for payment on the last day of the guest's stay in the municipality.
- 2) The tourist tax debt according to § 3a of these statutes arises on January 1 of each year and is due for payment 1 month after delivery of the tourist tax notice. In the case of new residents moving in, it arises on the 1st day of the following calendar month; in the case of residents moving out, it ends at the end of the calendar month of the departure. In such cases, the annual tourist tax shall be set at the partial amount corresponding to the duration of the obligation to pay the tourist tax.

§ 7

Obligation to register

- 1) Anyone who accommodates persons for a fee, operates a campsite or makes his apartment available to non-residents as a vacation home for a fee is obliged to register persons staying with him within 3 days of arrival or departure.
- 2) In addition, travel companies are obliged to register if the remuneration to be paid by the traveler to the company also includes the tourist tax. The notification shall be made within 3 days after the arrival of the travel participants.
- 3) As far as the obligation to register according to the registration law for Baden-Württemberg has to be fulfilled at the same time, the registration in the sense of the visitor's tax statute can be connected with it.
- 4) The forms issued by the municipality are to be used for the notification.

§ 8

Collection and payment of the visitor's tax

- 1) The persons obliged to register according to § 7 par. 1 and 2 have to collect the visitor's tax from the persons obliged to pay the visitor's tax and pay it to the municipality, unless a visitor's tax notice is issued according to § 6 par. 2. They are liable to the municipality for the complete and correct collection.
- 2) If a person liable to pay the tourist tax refuses to pay the tourist tax, the person liable to pay the tourist tax shall immediately report this to the Municipality, stating the name and address of the person liable to pay the tourist tax.
- 3) The amounts of spa tax due in the course of a calendar year shall be paid to the Municipality at the end of each partial season on 31.3., 31.10. and 31.12. of a year after receipt of a special notice within 14 days after notification of this notice. In justified exceptional cases, the municipality may specify a different settlement rhythm.

§ 9

Administrative offences

- 1) A misdemeanor in the sense of § 8 Paragraph 2 Sentence 1 No. 2 of the Municipal Tax Act B.-W. (KAG) is committed by anyone who intentionally or recklessly
 1. fails to comply with the reporting obligations pursuant to § 7 of these Statutes.
 2. fails to comply with the collection and payment obligations pursuant to § 8 of these Statutes.
 3. contrary to § 8 paragraph 2 of these Statutes, fails to report to the municipality a person liable to pay spa tax who refuses to pay spa tax.
 4. issues guest cards to a group of persons not entitled to them.
- 2) The administrative offense can be regulated according to § 8 paragraph 3 KAG with a fine in the amount of the fine framework regulated there.

§ 10

Entry into force

These statutes shall enter into force on 01.04.2021.

Gaienhofen, the (the date of the respective copy applies)

Uwe Eisch,
Mayor

Notice:

Any infringement of procedural or formal regulations of the Municipal Code for Baden-Württemberg (GemO) or procedural regulations issued on the basis of the GemO in the conclusion of these Articles of Association shall become irrelevant pursuant to Section 4 (4) GemO if it has not been asserted in writing against the Municipality of Gaienhofen within one year of the publication of these Articles of Association; the facts which are to substantiate the infringement shall be described. This shall not apply if the regulations concerning the publicity of the meeting, the approval or the publication of the statutes have been violated.