

99102017002000

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/25484/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102017002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Second home tax; payment
Typisierung	5 - Kommune: Regelung
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	27.05.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayKAG-3 https://www.gesetze-bayern.de/Content/Document/BayKAG-3
Teaser	Municipalities can levy a second home tax.
Volltext	<p>Bavarian municipalities have the option of introducing a second home tax. Whether a municipality makes use of the option to levy a second home tax is at its discretion. In doing so, it will have to weigh up the conflicting interests, i.e. in particular the municipal interest in generating appropriate revenue and the interest of the second home owners concerned.</p> <p>According to the case law of the Federal Constitutional Court, second homes of married persons who are not permanently separated are exempt from the second home tax under certain conditions. Due to the special protection of marriage and family, municipalities are permitted to grant this group of people certain additional benefits. Details are regulated by the respective municipal statutes.</p> <p>Second home owners whose positive income did not exceed EUR 29,000 in the penultimate year before the tax liability arose, or EUR 37,000 in the case of married couples and civil partners, can be exempted from the second home tax on application.</p> <p>An "information sheet" focusing on the correct calculation of income has been published (see "Further links").</p>
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	

Modul
Sachverhalt
Bearbeitungsdauer
Frist

An application for exemption from the second home tax must be submitted by the end of the calendar month following the tax year, i.e. usually by January 31. If you do not agree with a second home tax assessment notice, please ensure that you comply with the deadlines specified in the respective legal notice. Once these deadlines have expired, the notice becomes final and can only be revoked in individual cases at the discretion of the municipality.

weiterführende Informationen

https://www.stmi.bayern.de/media/_bayernportal/zweitwohnungssteuer-befreiungsmoeglichkeiten.pdf
https://www.stmi.bayern.de/media/_bayernportal/zweitwohnungssteuer-befreiungsmoeglichkeiten.pdf

Hinweise

The following applies to the relationship between the second home tax and the spa contribution:

Municipalities that are fully or partially recognized as spas, health resorts or resorts can levy a spa contribution to cover their expenses for facilities and events that serve spa or recreational purposes. The spa contribution is the consideration for the fact that the person liable to pay the contribution is offered the opportunity to use the facilities and participate in the events. Flat-rate spa fees can be levied on second home owners. As a result, second home owners are generally also subject to the visitor's tax. Only persons who have their main residence within the meaning of the registration law in the spa area are exempt from the spa tax.

The second home tax, on the other hand, is an expense tax on economic performance, which is reflected in the use of income for personal living expenses - in this case the ownership of a second home. As a tax, it serves to generate revenue for the municipality without there being a legal earmarking for its use. Second home tax and visitor's tax are therefore two different levies in legal terms and are not of the same nature. It follows from this that an apartment owner can also be required to pay a spa contribution in addition to the second home tax.

Modul	Sachverhalt
Rechtsbehelf	(Optional) appeal procedure
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal