

99077018000000

Heruntergeladen am 19.07.2025

<https://fimportal.de/xzufi-services/2837/L100042>

| Modul                         | Sachverhalt                            |
|-------------------------------|----------------------------------------|
| Leistungsschlüssel            | 99077018000000                         |
| Leistungsbezeichnung I        |                                        |
| Leistungsbezeichnung II       | Tourist tax and visitor's 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       | 11.10.2024                             |

| Modul                      | Sachverhalt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Fachlich freigegeben durch | Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Handlungsgrundlage         | <a href="https://www.gesetze-bayern.de/Content/Document/BayKAG-7">https://www.gesetze-bayern.de/Content/Document/BayKAG-7</a><br><a href="https://www.gesetze-bayern.de/Content/Document/BayKAG-7">https://www.gesetze-bayern.de/Content/Document/BayKAG-7</a><br><a href="https://www.gesetze-bayern.de/Content/Document/BayKG-24">https://www.gesetze-bayern.de/Content/Document/BayKG-24</a><br><a href="https://www.gesetze-bayern.de/Content/Document/BayKG-24">https://www.gesetze-bayern.de/Content/Document/BayKG-24</a><br><a href="https://www.gesetze-bayern.de/Content/Document/BayKurtaxV">https://www.gesetze-bayern.de/Content/Document/BayKurtaxV</a><br><a href="https://www.gesetze-bayern.de/Content/Document/BayKurtaxV">https://www.gesetze-bayern.de/Content/Document/BayKurtaxV</a>                                                                                                                                                                                                                                                                                                                                                        |
| Teaser                     | The spa contribution can be levied in the recognized health resorts, climatic health resorts and recreational resorts from persons staying there for spa and recreational purposes. The basis for this is a municipal spa contribution statute. A spa tax is levied in the Bavarian state spas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Volltext                   | In the state-recognized health resorts, climatic health resorts and recreation resorts, the municipalities can levy a spa contribution from persons staying in the recognized spa area of the municipality for spa and recreational purposes. The necessary legal basis is a legally effective municipal spa contribution statute. All persons who do not have their main residence in the municipality, are not staying in the municipality exclusively for professional or business reasons and have the opportunity to use municipal facilities are liable to pay the contribution. The visitor's tax is generally collected from overnight guests via the accommodation provider. Day visitors pay the visitor's tax together with entrance fees, for example, or directly to the municipality. Second home owners are also required to pay a visitor's tax. In the Bavarian state spas Bad Bocklet, Bad Brückenau, Bad Kissingen, Bad Reichenhall and Bad Steben, a visitor 's tax is levied on the basis of Art. 24 KG in conjunction with the respective visitor's tax regulations of the Bavarian State Ministry of Finance and Home Affairs. The current |

| Modul                               | Sachverhalt                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     | visitor's tax regulations are available from the local Kur-GmbH/Kurverwaltung.                                                                                                                                                                                                                                                                      |
| <b>Erforderliche Unterlagen</b>     |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Voraussetzungen</b>              | <ul style="list-style-type: none"> <li>• State recognition of the municipality as a spa or resort (for spa contribution)/state spa status (for spa tax)</li> <li>• Legally effective municipal spa contribution statutes (for spa contribution)/state spa tax regulations (for spa tax)</li> <li>• Stay for spa or recreational purposes</li> </ul> |
| <b>Kosten</b>                       |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Verfahrensablauf</b>             |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Bearbeitungsdauer</b>            |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Frist</b>                        |                                                                                                                                                                                                                                                                                                                                                     |
| <b>weiterführende Informationen</b> |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Hinweise</b>                     |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Rechtsbehelf</b>                 | (Optional) appeal procedure                                                                                                                                                                                                                                                                                                                         |
| <b>Kurztext</b>                     |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Ansprechpunkt</b>                |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Zuständige Stelle</b>            |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Formulare</b>                    |                                                                                                                                                                                                                                                                                                                                                     |
| <b>Ursprungsportal</b>              | BayernPortal, BayernPortal                                                                                                                                                                                                                                                                                                                          |