

Based on local government law for Hesse, §§ 5 and 51 Hessischen Gemeindeordnung, in the version announced on 07 March 2005 (gazette, GVBl. I S. 142), last amended by the law dated 24 March 2010 (gazette, GVBl. I S. 119), and §§ 2 and 13 of the law on community taxes in Hesse, Hessischen Gesetzes über kommunale Abgaben (KAG), dated 17 March 1970 (gazette, GVBl. I S. 225 last amended by the law dated 31 January 2005 (gazette, GVBl. I S. 54), the city council meeting of the state capital city of Wiesbaden has on passed the following bylaws which are publically announced hereby:

**Bylaws on charging a resort fee
in the territory of the state capital city of Wiesbaden (resort fee bylaws)**

§ 1

Charging a resort fee, territory

- (1) The state capital city of Wiesbaden is a state recognized spa location.
- (2) The state capital city of Wiesbaden charges a resort fee all year round to partially cover the expenses for the development, expansion and maintenance of the facilities provided for spa and recreation purposes (spa resort facilities) and events carried out for these purposes. This is a tax under public law.
- (3) For the use of facilities and for attending events which require special additional expenses a special admission may be charged in addition to the resort fee.
- (4) The taxed area is the territory of the state capital city of Wiesbaden.

§ 2

Persons subject to fee payment

- (1) The fee shall be paid by all non-local persons of full-age who reside in the taxed area and who are offered the opportunity to use the spa facilities and attend events offered pursuant to § 1 paragraph 2, as of the first day of their residence. Whereby, it is not significant, whether actual utilization of the opportunities for use or attendance is made
- (2) A non-local is a person who has no main or additional domicile in the taxed area.

§ 3

Commencement, dueness and payment of a fee

- (1) The obligation to pay a fee commences, pursuant to § 2, on the day of arrival of the person obligated to pay the fee in the taxed area and ends on the day of departure. Both days together shall be counted as one day when calculating the resort fee.

- (2) The fee shall be due on the day of arrival of the person obligated to pay the fee in the taxed territory. It is due on the same day.
- (3) The fee shall be paid to the party obligated to notify registration and in charge of receiving and transferring the fee pursuant to § 6 paragraph 1 or if not applicable directly to the state capital city of Wiesbaden.

§ 4

Amount of the resort fee

- (1) The resort fee shall amount to 3.00 EURO per day of residence and per person (including value added tax).
- (2) The resort fee shall be charge for the duration of each uninterrupted residence in one calendar year at the above stated rate, however, not exceeding the total residence duration of 30 day during the calendar year.

§ 5

Exemption from fee, reduction

- (1) The following are exempt from the obligation to pay the resort fee:
 1. Persons who reside in the taxed area for education or training purposes,
 2. Persons who attend conventions, lectures, courses or trade fairs during the duration thereof,
 3. Persons who are visiting - free of charge - the homes of a person living in the taxed area as a permanent resident,
 4. Persons who are patients in hospitals analogous to German social law, § 107 Abs. 1 SGB V,
 5. Pupils as well as students within the scope of class or study trips.
Exemption from the obligation to pay a fee becomes void as soon as spa facilities are used or events are attended in pursuant to §1 paragraph 2.

- (2) After submitting an application patients shall be exempt from the obligation to pay a resort fee upon presentation of a medical certificate for the duration in which they cannot leave their lodging.
Furthermore, after submitting an application exemption from obligation to payment or reduction of the fee can in special cases of hardship may be granted.
Applications shall be made in writing to the state capital city of Wiesbaden.
- (3) For handicapped persons with identification on the handicap the resort fee shall be reduced by 50 %.

§ 6

Registration and notification obligation

- (1) Whoever accommodates persons for money in the taxed area shall pursuant to § 1 paragraph 4 be obligated to register every non-local person for payment of the resort fee. This obligation shall also apply to the owner of clinics, preventive medical or rehabilitation institutes, sanatoriums, spa institutions and similar facilities as well as all home owners who temporarily provide rooms or living quarters for money.
- (2) The registrations shall be made in writing by using a specified form from the state capital city of Wiesbaden. The registration by electronic means shall be possible, if the state capital city of Wiesbaden has provided a uniform process for this purpose.
- (3) A non-local person shall be obligated to state his/her name, address, date of arrival and the intended date of departure and sign the registration. In the event that he/she requests exemption pursuant to § 5 paragraph 1 or reduction of the fee pursuant to § 5 paragraph 3, he/she shall state the conditions pursuant to § 5 paragraph 1 or prove the conditions pursuant to § 5 paragraph 3. The legal provisions for registration shall not be affected.
- (4) The party obligated to notify registration pursuant to paragraph 1 shall send the completely registration forms filled out regarding the mandatory specifications to the state capital city of Wiesbaden at the end of each month. The state capital city of Wiesbaden shall provide the registration forms.
- (5) The party obligated to notify registration shall keep a continuous index of the guests accommodated. For this purpose the party shall use copies of the prescribed registration forms.
The index shall be filed for four years after the last entry. The commissioner of the state capital city of Wiesbaden shall be entitled to examine the verification of the accommodation locations based on the entries in the index and have the party obligated to notify registration of the accommodation or his representative confirm that the actual accommodation was provided in correspondence with the form and have him sign same.
- (6) Compliance with the registration and notification obligation can be carried out by electronic means if the state capital city of Wiesbaden provides a uniform process for this purpose.

§ 7

Spa card

- (1) Every person subject to the resort fee shall receive a spa card at the time of registration pursuant to § 6. It entitles him/her to use spa facilities and to attend the events pursuant to § 1 paragraph 2, unless a separate entrance fee pursuant to § 1 paragraph 3 is charged. The spa card shall be issued by the party obligated to notify registration pursuant to § 6 paragraph 1 on behalf of the state capital city of Wiesbaden. The state capital city of Wiesbaden shall provide spa card booklet to the party obligated to notify registration pursuant to § 6 paragraph 1 for this purpose.
- (2) The spa card shall contain the details on the duration of the stay and state the name of the person subject to the resort fee. It may not be assigned.
- (3) The spa card shall upon request be shown to inspection personnel. It may be confiscated if used for improper purposes. The state capital city of Wiesbaden shall be entitled, under certain circumstances, to confiscate the issued spa cards.
- (4) The loss of an issued spa card shall be notified to the state capital city of Wiesbaden. A fee of 15.00 EURO shall be charged for issuing a replacement.

§ 8

Collection and transfer of the resort fee

- (1) The party obligated to notify registration pursuant to § 6 shall collect the resort fee from the person subject to pay the resort fee and transfer it to the state capital city of Wiesbaden. The resort fee shall be stated separately in the invoice for the accommodations. The party subject to registration shall be liable for the punctual collection and full transfer of the resort fee.
- (2) The resort fees collected during the course of a calendar month shall be transferred to the state capital city of Wiesbaden by the party subject to registration by the 20th of each following month.

§ 9

Enforcement

These bylaws shall be valid as of 1st January 2013.

Wiesbaden,

The Magistrate of the State Capital City of Wiesbaden

Dr. Müller
Lord Mayor