



# Tourist tax

The Tourist tax was introduced by 4 D.Lgs n. 23 del 14 marzo 2011  
The municipality of Sori established the tax with Municipal Council resolution no.10 del 02.04.2026 and it became law on the 1° July 2026.  
Tax is due per person per night, Max 10 consecutive overnight stays.

**THIS SCHEME IS A SUMMARY AND NOT EXHAUSTIVE, FOR DETAILS PLEASE REFER TO THE CURRENT REGULATIONS.**

ACCOMODATION / TAX PERSON_NIGHT (euro)	ACCOMODATION / TAX PERSON_NIGHT (euro)	ACCOMODATION / TAX PERSON_NIGHT (euro)
Hotel 4* -5* €3,00	Holiday home €2,00	Short term rental €2,00 <small>as defined art. 4 del DL n. 50/2017</small>
Hotel 3* €2,50	Mountain Refuge €0,50	Farmhouse 3* €2,50
Hotel 2* €2,00	Guesthouse 3* €2,50	Farmhouse 2* €2,00
Hotel 1* €1,50	Guesthouse 2* €2,00	Farmhouse 1* €1,50
Aparthotel 4+ - 5* €3,00	Guesthouse 1* €1,50	Furnished apartment for tourist use €2,00
Aparthotel 3* €2,50	Bed & breakfast 3* €2,50	Hostel €1,00
Aparthotel 2* €2,00	Bed & breakfast 2* €2,00	Tourist villages €0,50
Aparthotel 1* €1,50	Bed & breakfast 1* €1,50	Camping €0,50
Inn 3* €3,00	Residence 3* €2,50	Equipped rest area €1,00
Inn 2* €2,00	Residence 2* €2,00	
Inn 1* €1,50	Residence 1* €1,50	
Scattered Hotel €1,00		

KIDS under the age of 14	PATIENTS AND COMPANION In health facilities within the Metropolitan city of Genova	DISABLED subject with a disability certified by Law 104/1992
LAW ENFORCEMENT Including VVFF and Civil Protection operators who stay overnight for service needs only	GUESTS OF THE EMERGENCY FACILITY Following measures adopted by public authorities to deal with emergency situations.	COUCH DRIVER AND TOUR LEADER Of organized groups of at least 15 pax
EMPLOYEES AND/OR INTERN Of accommodation facility in Sori	GUESTS OF THE MUNICIPALITY Hosted by the Municipality of Sori	SPORT GROUP Of at least 15 athletes taking part of an event in Sori 50% off the tax.

**EXEMPTION & REDUCTION**