

Statute

of the town of Bad Sulza on the levying of a spa contribution

Based on Sections 19 (1) and 20 of the Thuringian Municipal and District Code (Thüringer Kommunalordnung - ThürKO) dated 16 August 1993 (GVBl. p. 501) as amended on 28 January 2003 (GVBl. p. 41), last amended several times by Article 1 of the Act of 10 April 2018 (GVBl. p. 74), in conjunction with Sections 1, 2 and 9 of the Thuringian Municipal Code (Thüringer Kommunalabgabe). April 2018 (GVBl. p. 74), in conjunction with Sections 1, 2 and 9 of the Thuringian Municipal Tax Act (ThürKAG) as amended on 19 September 2000 (GVBl. p. 301), last amended by the Act of 17 June 2017 (GVBl. p. 150), the town council of the rural municipality of Bad Sulza adopted the following statutes at its meeting on 25 October 2018.

§ 1 Principle of collection

(1) The town of Bad Sulza is a "state-recognised brine spa".

(2) The town levies a visitor's tax, hereinafter referred to as the visitor's contribution, to cover part of the costs for the construction, acquisition, expansion, improvement, renewal and maintenance of the facilities and equipment provided for therapeutic, spa or recreational purposes and for the events organised for these purposes. This is a levy under public law and is generally a debt to be discharged at the visitor's domicile.

(3) For the use of facilities and for participation in events that require special additional expenses, a special admission fee may be charged in addition to the visitor's tax.

§ 2 Collection area

The survey area is the town of Bad Sulza, which is predicated in accordance with § 4 of the Thuringian Health Resorts Act.

§ 3 Collection period

The spa fee is levied in the period from 1 January to 31 December of each year.

§ 4 Group of persons liable to pay the contribution

(1) All persons who are staying in the survey area for therapeutic, spa and / or recreational purposes without having their main residence within the meaning of the registration law in the town of Bad Sulza and who are given the opportunity to use the facilities and participate in the events.

(2) The obligation to pay the visitor's tax does not depend on whether and to what extent the facilities are used or events attended.

§ 5 Origin, due date and payment of the contribution

(1) The obligation to pay contributions in accordance with § 4 arises on arrival in the collection area and ends on the day of departure.

(2) The entire contribution debt is due at the beginning of the contribution obligation according to paragraph 1.

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12

(3) The contribution is to be paid to the party obliged to collect and pay it (§ 12) or, if there is no such party, directly to the town of Bad Sulza.
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§ 6 Amount of the spa fee

The spa fee is calculated according to the duration of the stay. It amounts per day of stay

- € 1.75 for each person over the age of 14

- 0.85 € for reduced rates according to § 8

The day of arrival and the day of departure count as one day for the purpose of determining the spa fee.

§ 7 Exemption from the obligation to pay the visitor's tax

(1) The following are exempt from paying a visitor's tax:

- Persons who are only staying in the survey area to exercise their profession or for educational purposes;
- Persons who utilise spa facilities from their permanent place of residence by way of outpatient treatment;
- bedridden patients (presentation of a medical certificate may be required)
- Persons who are accommodated free of charge as a home visit with a family residing in the survey area and who do not make use of spa facilities or spa events.

(2) The following are exempt from paying a spa contribution upon application:

- disabled war invalids who are entitled to special care within the meaning of § 27e of the German Federal Welfare Act, or persons in need of care who are entitled to assistance
- for care within the meaning of Section 61 of the Social Security Code XII, provided that they themselves bear the full costs of the stay or cure;
- Accompanying persons of severely disabled persons, persons with severe work restrictions or
- disabled persons within the meaning of Section 53 of the German Social Security Code XII with a reduction in earning capacity of at least fifty per cent, if the need for an accompanying person is proven by an official medical certificate, a severely disabled person's pass or a pension certificate, and the accompanying person does not require any spa facilities themselves.

(3) The city may conclude special agreements on the amount of the visitor's tax or exempt the visitor's tax if the interests of the city so justify.

§ 8 Reduction and special regulations

(1) Severely disabled persons with a severely disabled pass receive a 50 per cent discount on the spa fee.

(2) Holders of valid spa or guest cards from the towns of Bad Kösen, Bad Bibra, Naumburg and Freyburg/U. may be authorised to use facilities and participate in events in Bad Sulza, provided that no special admission fees are charged for this in accordance with § 1 Para. 3.

§ 9 Spa and guest card

(1) Each person liable to pay the spa fee shall receive a spa or guest card (hereinafter referred to as spa card). This entitles the holder to use the specified facilities and to participate in the events, insofar as no special admission fees are charged in accordance with § 1 Para. 3. The issue of the spa card can be transferred to third parties by the municipal administration.

(2) The spa card shall state the length of stay and shall be issued in the name of the person liable to pay the contribution.

(3) The spa card is to be presented to the inspectors without being asked when using the facilities and participating in events. It will be confiscated in the event of misuse. The town of Bad Sulza is authorised to refuse to issue spa cards in particularly justified cases and to confiscate issued spa cards against reimbursement of the costs.

(4) The loss of a spa card must be reported to the spa company. A fee of € 5 will be charged for the replacement.

(5) In the cases of §§ 7 and 8, specially designed spa cards or certificates may be issued.

§ 10 Refund of the spa fee

If the person liable to pay the spa fee cancels their stay prematurely, they will receive a pro rata refund of the paid spa fee upon application and presentation of the spa card and the cancellation certificate from the accommodation provider. The application must be received by the end of the calendar year in which the stay was cancelled, otherwise the claim for reimbursement expires.

§ 11 Obligation to record and report

(1) Commercial landlords, owners/operators of rehabilitation clinics and similar facilities, hotels and restaurants, as well as all flat owners who temporarily provide rooms for a fee (accommodation providers), are obliged to register and deregister all non-residents for payment of the health resort contribution on arrival. This also includes owners/operators of

caravan and camping pitches. Notifications are made using the form prescribed by the town of Bad Sulza. The amount of the costs for the forms is determined by the town of Bad Sulza based on expenditure.

(2) In addition to the information required by registration law, the person liable to pay the contribution must also state and sign the date of arrival and the planned date of departure. If he/she claims exemption, he/she must also provide and sign the information required to demonstrate the statutory requirements (e.g. on the age of the children, the education pursued, the free admission as a home visit or the outpatient utilisation of spa facilities).

(3) The accommodation provider must submit the registration forms, fully completed with the mandatory information, to the town of Bad Sulza or the spa company authorised by it within three days of the guest's arrival.

(4) The accommodation provider must keep a list of the guests admitted and to be registered and keep it up to date. Copies of the prescribed registration forms shall be used for this purpose. They must be kept for four years after the last entry. Municipal representatives are authorised to check the occupancy of the accommodation facility on the basis of the entries in the register and to have the correspondence with the actual occupancy confirmed on the form by the signature of the accommodation provider or their representative.

(5) If the landlord himself is a non-resident, he must make the declaration in accordance with paragraphs 1 and 4 for himself and his relatives. The same applies to the obligation to keep records in accordance with paragraph 4.

§ 12 Collection and payment of the spa fee, liability

(1) The accommodation provider must collect the statutory health resort contribution from those liable to pay the contribution in advance for the duration of their stay and pay it within four weeks to the town of Bad Sulza or to the authorised payment office in the health resort company.

(2) The accommodation provider shall be jointly and severally liable with the person liable for the contribution for the timely and complete collection and payment of the spa contribution.

(3) Users of pitches for caravans and motorhomes shall pay the visitor's tax to the operator, the spa company or its vicarious agents.

§ 13 Display obligation

These regulations must be displayed in every establishment within the meaning of § 11 Para. 1 in a place clearly visible to the guest. The municipal administration shall provide appropriate copies free of charge.

§ 14 Criminal offences and fines

(1) Pursuant to § 16 ThürKAG, a penalty of up to two years' imprisonment or a fine for tax evasion shall be imposed on anyone who

- provides the city with incorrect or incomplete information about facts that are relevant for the collection or assessment of charges,
- fails to inform the city of facts relevant to the levying of charges in breach of duty and thereby reduces charges or obtains unjustified tax advantages for himself or another person.

The attempt is a criminal offence.

(2) Pursuant to § 17 ThürKAG, anyone who, as a taxpayer or in the course of managing the affairs of a taxpayer, recklessly commits one of the offences specified in paragraph 1 (reckless tax reduction) is guilty of an administrative offence. The offender may be fined up to EUR 10,000.

(3) Any person who intentionally or recklessly

- issues receipts that are factually incorrect or
- contravenes the provisions of a levy statute to secure or facilitate the collection of levies, in particular with regard to the registration and notification of facts, the keeping of records or evidence, the labelling or presentation of objects or the collection and payment of levies

and thereby enables a tax to be reduced or unjustified tax advantages to be obtained (tax jeopardisation).

The offender may be fined up to EUR 5,000.

§ 15 Legal remedies, enforcement

(1) Appeals against the levying of the visitor's tax shall be governed by the Administrative Court Code. The lodging of an appeal has no suspensive effect (§ 80 Para. 2 No. 1 VwGO).

(2) The collection of spa fees is carried out in accordance with the Thuringian Administrative Service and Enforcement Act (ThürVwZVG) as amended. Employees of the municipal regulatory authority are authorised to inspect and collect.

§ 16 Entry into force

(1) These statutes enter into force on 01.01.2019.

(2) At the same time, the previous statutes of the town of Bad Sulza on the levying a spa fee dated 29 February 2008 shall be repealed.

Bad Sulza, 05 November 2018

Dirk Schütze
Mayor

- Official seal -

Legislative procedure according to § 21 ThürKO

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