

Statutes
of the city of Bad Kreuznach
on the levying of a guest contribution in the town of Bad Kreuznach
dated 19.12.2016
First amended by the statutes of 11.11.2023

Based on Section 24 of the Municipal Code for Rhineland-Palatinate (GemO) dated 31.01.1994 (GVBl. p. 153), last amended by the law dated 24.05.2023 (GVBl. p. 133), in conjunction with Sections 2 and 12 of the Municipal Tax Act for Rhineland-Palatinate (KAG) dated 20. 06.1995 (GVBl. p. 175), last amended by the law of 19.05.2022 (GVBl. p. 207), the city council of the city of Bad Kreuznach adopted the following statutes:

§ 1 Levying of a guest contribution

(1) The town of Bad Kreuznach shall levy a guest contribution for the construction, operation and maintenance of facilities used wholly or partly for tourism purposes and for events held for these purposes.

(2) For the use of facilities and for events that require special expenses, as well as for special services, a special charge may be levied in addition to the guest contribution.

§ 2 Area of collection

The area of collection is the entire city area.

§ 3 Persons liable to pay the fee

All persons who take up accommodation in the city area without having a main residence there and who are offered the opportunity to use the facilities and participate in the events within the meaning of § 1 are liable to pay contributions.

§4 Exemptions

(1) Persons are not liable to pay contributions in accordance with § 12 Para. 2 KAG,

- a) who are staying in the city area for educational or training purposes and
- b) who are staying in the city area for a temporary visit to relatives without paying a fee.

(2) The following are exempt from paying the guest contribution

- a) Children up to the age of 18,
- b) Participants in youth sports and youth leisure events, including their supervisors, organized by local clubs, for the duration of the event,
- c) bedridden patients or other sick persons who are unable to leave their accommodation,
- d) severely disabled persons whose degree of disability is at least 80%, if the degree of disability is proven by an official medical certificate, severely disabled person's pass or pension certificate,

e) Accompanying persons of severely disabled persons with a degree of disability of at least 80 %, if the necessity of the accompaniment is proven by an official medical certificate, a severely disabled person's pass or a pension certificate.

(3) The requirements for exemption from contributions in accordance with para. 2 and exemption from contributions in accordance with para. 1 letter a must be proven by the entitled persons on the day of their arrival by means of appropriate identification or other suitable documents. Proof must be provided using the "Declaration of Exemption from Guest Contribution" form provided by the City of Bad Kreuznach and must be confirmed by the entitled person with his signature.

§ 5 Scale and amount of the guest contribution

(1) The guest contribution is calculated according to the number of overnight stays.

(2) The guest contribution including VAT is charged per person liable to pay the contribution and per overnight stay. The guest contribution for all persons staying in Bad Kreuznach for more than 40 days per year is charged as a flat-rate guest contribution (including VAT) per person. The amount of the guest contribution is determined by resolution of the city council.

(3) Persons who have their second or another residence in the city area must pay an annual flat-rate guest contribution, irrespective of the length of stay. The amount of the guest contribution shall be determined by resolution of the city council. Mobile homes, mobile homes, caravans and campers that are not moved or are only moved insignificantly for more than 3 months in a calendar year are also deemed to be second or additional homes. If the second home is only established in the current calendar year or given up in the current calendar year, the annual fee for second homeowners is reduced by one twelfth per month.

§ 6 Commencement of the obligation to pay the fee, due date

(1) The obligation to pay the guest contribution begins when the guest takes up residence in the city. Guests liable to pay the guest contribution must pay the guest contribution to the accommodation provider on the day of their departure at the latest.

(2) Notwithstanding para. 1 sentence 1, the obligation to pay the guest contribution in the amount of the annual flat rate for second homeowners (§ 5 para. 3) shall commence at the beginning of each calendar year. If the second home is only established in the current calendar year, the guest contribution obligation shall commence at the beginning of the month following the establishment of the second home. The obligation to pay the guest contribution ends at the end of the month in which the second home is given up.

(3) The guest contribution in accordance with para. 2 is determined by monthly written notice and is due within one month of notification of the notice. In order to reduce the administrative burden, the City of Bad Kreuznach may, in individual cases, set the guest fee by annual notification. This is due within one month of notification of the decision.

§ 7 Collection procedure

(1) Anyone staying overnight as a person liable to pay the guest contribution at an accommodation establishment in the city area must complete and sign the registration form prescribed by the city of Bad Kreuznach on the day of their arrival. The owner of the accommodation establishment must keep the prescribed registration forms ready and ensure that the guests he accommodates and who are liable to pay contributions fulfill these obligations.

(2) The issue of the registration forms in accordance with para. 1 shall be carried out by the office commissioned by the City of Bad Kreuznach.

(3) The owner of the accommodation establishment is obliged to collect the registration forms and keep them for one year from the date of arrival. Upon request, the City of Bad Kreuznach must be presented with the registration forms or granted access to them. The registration forms must be secured against unauthorized inspection and destroyed within 3 months of the expiry of the retention period.

(4) The owner of the accommodation establishment must collect the guest contribution from the persons staying with him who are liable to pay the guest contribution and pay it to the City of Bad Kreuznach on the 15th of the following month. If a person liable to pay the guest contribution refuses to pay the guest contribution, the owner of the accommodation establishment must notify the City of Bad Kreuznach within 3 days.

(5) The owner of the accommodation establishment must submit a statement for each calendar month by the 10th of the following month of the guest nights granted as well as the guest contributions collected and to be paid in accordance with the model prescribed by the City of Bad Kreuznach; this also applies if the accommodation establishment has not accommodated any persons in a month. In this case, a false report ("zero report") must be submitted. Upon request, the obligation to submit the statement may be postponed by one month in justified individual cases.

(6) An accommodation business is anyone who accommodates persons for a fee or operates a campsite, or a mobile home site or a vacation facility for mobile homes that are not intended for year-round residence.

(7) Anyone who establishes or gives up a second home must notify the City of Bad Kreuznach of this within one week; anyone who is the owner of a second home when these regulations come into force must notify the City of Bad Kreuznach within one month. At the same time, the person liable to pay the contribution is obliged to notify all facts necessary for the collection of the contribution. The same applies if there is a change in the circumstances relevant to the collection of the contribution.

§8 Guest card

(1) Each person liable to pay contributions shall receive a guest card as proof of completion of the registration form. The guest card is issued in the name of the person liable to pay the fee and is non-transferable. It is valid from the day of arrival and loses its validity at the end of the day of departure.

(2) The guest card entitles the holder to visit and use the tourist facilities and events. The levying of user fees or charges remains unaffected by this. The guest card must be presented to the persons responsible for monitoring upon request.

(3) If the guest card is lost, the City of Bad Kreuznach must be notified immediately; a replacement card can be issued by the City of Bad Kreuznach or an agency commissioned by it.

(4) In the event of misuse, the guest card will be confiscated without compensation.

§ 9 Liability

The accommodation establishment shall be liable for the proper and timely collection and payment of the guest contribution of the guests staying with it.

§ 10 Data collection and processing

(1) The City of Bad Kreuznach may collect the data required to determine the persons liable to pay the contribution, to determine the contribution and to implement all other provisions under these statutes in accordance with Art. 6 para. 1e) of the General Data Protection Regulation (GDPR) and §§ 3 and 4 of the State Data Protection Act (LDSG), insofar as they are necessary to fulfill the tasks under these statutes, in addition to the data collected from the persons concerned, from the following documents:

- Data from the population register,
- property tax, second home tax and tourism contribution assessments
- the documents available to the city of Bad Kreuznach on registrations and deregistrations as well as change notifications of accommodation establishments in accordance with the provisions of the trade regulations
- notifications from previous accommodation establishments.

(2) The City of Bad Kreuznach may have this data transmitted by the bodies named therein and is authorized to process it for the purposes named in para. 1 in accordance with the provisions of the State Data Protection Act.

§ 11 Administrative offenses

(1) Any person who intentionally or recklessly

1. fails to comply with his obligation to provide evidence contrary to § 4 Para. 3,
2. contrary to § 6 Para. 1, fails to pay the guest fee due to the accommodation provider, the operator of the campsite, the operator of the mobile home site or the operator of the vacation facility for mobile homes that are not intended for a year-round stay by the day of departure at the latest,
3. fails to comply with his obligation to register contrary to § 7 Para. 1,
4. contrary to § 7 Para. 1, does not keep the prescribed registration forms ready,
5. contrary to § 7 Para. 3, does not keep the registration forms or does not keep them in due time or does not present them on request or refuses to inspect them,
6. contrary to § 7 Para. 4, fails to pay the guest contribution collected from guests staying with him who are liable to pay the contribution to the City of Bad Kreuznach, or fails to pay it on time,
7. contrary to § 7 Para. 4, fails to report within 3 days if a guest liable to pay the guest contribution refuses to pay the guest contribution,
8. fails to comply with his accounting obligations in accordance with § 7 Para. 5 or fails to do so in good time or makes false statements in the accounts, in particular with regard to the overnight stays subject to the contribution,
9. fails to comply with its notification and reporting obligations contrary to § 7 para. 7.

(2) The administrative offense can be punished with a fine of up to € 10,000.

§ 12 Entry into force

(1) These Articles of Association shall enter into force with effect from January 01, 2024.

(2) At the same time, the statutes of the City of Bad Kreuznach on the levying of a spa contribution dated 19.12.2016 shall cease to apply. Insofar as contribution claims have arisen in accordance with these repealed statutes, the previous regulations shall continue to apply.

Emanuel Letz (Mayor)

Bad Kreuznach, 11.12.2023