

1 Ordinance on the Collection of a Spa Tax in Bad Homburg v. d. Höhe

Due to sections 5 and 51 No. 6 of the Hessian Local Government Code in the version of April 1, 1981 (GVBl. I, p. 66) in conjunction with sections 1 and 13 of the Hessian Municipal Charges Act of March 17, 1970 (GVBl. I, p. 225), last amended by the law of December 21, 1976 (GVBl. 1976 I, p. 532), the City Council decided on June 11, 1987, to enact the following ordinance:

§ 1 Levy of a Spa Tax ⁽²⁾

(1) The city of Bad Homburg v. d. Höhe levies a spa tax to partially cover the expenses for the creation, expansion, and maintenance of facilities provided for spa and recreational purposes, as well as for events organized for this purpose.

(2) The determination of calculation bases, the calculation of the spa tax, the issuance and dispatch of notices, as well as the collection of the spa tax payments, are carried out by the Kur- und Kongreß-GmbH, which is tasked with these responsibilities.

§ 2 Obligated Group of Individuals ⁽³⁾

(1) Subject to the spa tax is every non-local person staying in the city of Bad Homburg v. d. Höhe, who is offered the opportunity to use the spa facilities or participate in events as defined in § 1.

(2) Exempt from the obligation to pay the tax are:

- a) Visitors who are accommodated free of charge in the household of Bad Homburg residents,
- b) Patients of Bad Homburg hospitals,
- c) Children up to the age of 17,
- d) Visitors to youth hostels,
- e) Visitors within the framework of city partnerships.

1 Published on June 25, 1987, in the Taunuskurier (TK) and on June 26, 1987, in the Frankfurter Rundschau (FR) and the Taunuszeitung (TZ).

2 Amended by resolution of the City Council on November 2, 2017, publicly announced in TZ and FR on November 11, 2017.

3 Paragraph 2 rephrased by resolution of the City Council on November 23, 2023, publicly announced through notice publication.

§ 3 Spa Tax ⁽⁴⁾

(1) The spa tax is EUR 3.10 per person and per day of stay in the spa district, and EUR 2.80 in the rest of the city area (external district). The spa tax is levied for a maximum stay of 8 weeks within one year.

(2) The spa district includes the area from the intersection of the city limits with Friedberger Straße (starting point) along the streets Friedberger Straße, Höllsteinstraße, Dietigheimer Straße, Vor dem Untertor, Ritter-von-Marx-Brücke, Schulberg, Louisenstraße, Frankfurter Landstraße to the railroad overpass, from there along the railway track to the northern city limits, and from there back to the starting point. The spa district includes the mentioned streets on both sides.

(3) The arrival day and the departure day together count as 1 day.

(4) The obligation to pay the spa tax arises on the day of arrival for the duration of the expected stay by persons liable to this payment. The spa tax becomes due for payment on the last day of the stay.

§ 4 Reduction of the Spa Tax ⁽⁵⁾

(1) The spa tax is reduced to 50% of the daily rate for:

a) Severely disabled individuals, blind persons, and physically disabled individuals with a disability rating of at least 50%,

b) Individuals employed in public nursing without income, whose costs of the spa stay are covered by a motherhouse or order,

c) Accompanying persons of severely disabled individuals, physically disabled individuals, blind persons, and sick individuals who depend on constant assistance, provided that the need for constant assistance is proven by a medical certificate issued by a public health officer.

(2) Special agreements can be made with social insurance carriers, charitable organizations, and individuals if it is justified by the interests of the spa operation or if there is a social hardship.

§ 5 Spa Card ⁽⁶⁾

(1) The spa card entitles the holder, for the duration of its validity, to free entry to the park areas and fountains, spa concerts, and all other spa facilities. In addition, spa cardholders receive discounts for facilities operated by other providers, to the extent that corresponding agreements exist between the Kur- und Kongreß-GmbH and the operators of these facilities.

4 Redrafted by resolution of the City Council on November 23, 2023, publicly announced through notice publication.

5 Additions in paragraph 1 c) by resolution of the City Council on November 23, 2023, publicly announced through notice publication.

6 Amended by resolution of the City Council on May 27, 2021, publicly announced through notice publication.

(2) The spa card is issued by the landlord when completing the registration form. It is issued in the name of the person liable for the spa tax and is non-transferable. The spa card must be presented upon request within the scope of using the spa facilities as per paragraph 1.

(3) [Deleted without replacement]

§ 6 Recording and Reporting Obligation ⁽⁷⁾

(1) Anyone providing accommodation for a fee is obliged to register or deregister all persons accommodated by them, regardless of their liability for spa tax, by the end of the day following their arrival or departure. This also applies to the owners of sanatoriums, health resorts, and other facilities serving spa and recreational purposes (§ 13 para. 3 sentence 3 KAG).

(2) Registrations are to be made in writing using a form prescribed by the City of Bad Homburg v. d. Höhe. Electronic registration is possible if the City of Bad Homburg v. d. Höhe provides a unified procedure for this purpose. The forms and electronic access are provided by the Kur- und Kongreß-GmbH.

(3) The non-local person is obliged to provide and sign for surnames, first names, nationalities, addresses, the number of accompanying persons, and the date of arrival and expected departure. In case the person wishes to claim an exception according to § 2 para. 2 or a reduction according to § 4, they must also explain the conditions according to § 2 para. 2 or provide evidence according to § 4.

(4) The person obligated to report under paragraph 1 must submit the registration forms, fully completed with the mandatory information, to the Kur- und Kongreß-GmbH by the 10th of the following month. The submission can be done electronically if the city provides a unified procedure for this purpose.

(5) The registration form personally signed by the guest must be kept for one year from the day of arrival and destroyed within three months after the expiration of the retention period.

(6) The person obligated to report receives a copy of this ordinance and is required to display it at a location accessible to their guests.

§ 7 Collection and transfer ⁽⁸⁾

(1) Whoever is obligated to register according to § 6 shall collect the spa tax from the individuals liable for the tax and remit it to the Kur- und Kongreß-GmbH. They are responsible for the complete and accurate collection of the spa tax.

(2) The spa tax is due 14 days after the payment request by the Kur- und Kongreß-GmbH.

7 Redrafted by resolution of the City Council on May 27, 2021, publicly announced through notice publication.

8 Amended by resolution of the City Council on May 27, 2021, publicly announced through notice publication.

(3) If the registration form for non-liable individuals is not presented in a timely manner, it is considered issued. If a registration form is no longer available, the spa card is considered a main card issued for 5 days unless the person obligated to register credibly demonstrates otherwise.

§ 7a Regulatory offences ⁽⁹⁾

(1) A person acts unlawfully if, intentionally or through negligence:

1. Contrary to § 6 para. 1, they fail to timely register or deregister all individuals accommodated by them for payment, without regard to their spa tax liability.
2. Contrary to § 6 para. 3, as a non-local person, they fail to provide last names, first names, nationalities, addresses, number of accompanying persons, and the date of arrival and expected departure.
3. Contrary to § 7 para. 1, as the person obligated to register under § 6, they fail to collect the spa tax from individuals liable for the tax and do not remit it to the Kur- und Kongreß-GmbH.

(2) Furthermore, § 5a para. 2 of the Local Charges Act applies.

(3) The regulatory offences can be punished with a fine of up to 10,000.00 euros.

(4) The administrative authority, according to § 36 para. 1 No. 1 of the Act on Regulatory Offences (OWiG), is the municipal executive board (magistrate) of the City of Bad Homburg v. d. Höhe.

§ 8 ~~Come into effect~~ ~~Entry into force~~

This ordinance comes into effect on September 1, 1987. At the same time, the spa contribution ordinance dated January 28, 1983, becomes invalid.

Bad Homburg v. d. Höhe, June 22, 1987.

The Magistrate of the City of Bad Homburg v. d. Höhe

Lohwasser, Mayor and City Treasurer

⁹ Redrafted by resolution of the City Council on May 27, 2021, publicly announced through notice publication.