

Bylaw on the collection of a guest contribution in Lutherstadt Wittenberg (guest contribution bylaw)

On the basis of Article 9 of the Municipal Taxes Act of the State of Saxony-Anhalt (KAG LSA) dated 13 December 1996 in the most recent amended version dated 15 December 2020 (GVBl. LSA p. 712) and Articles 8, 45 Section 2 No. 1 of the Municipal Constitution Act of the State of Saxony-Anhalt (KVG LSA) dated 17 June 2014 (GVBl. LSA p. 288) in the last amended version dated 7 June 2022 (GVBl. LSA p. 130), the Town Council of Lutherstadt Wittenberg adopted the following bylaw at its meeting held on 1 February 2023:

Article 1 Scope and purpose of contribution

- (1) ¹Tourism is particularly important for Lutherstadt Wittenberg because a large number of prominent sights are located here and the town itself plays a role in maintaining, operating, supporting and cooperating in the running of tourism facilities. ²This bylaw therefore provides for Lutherstadt Wittenberg to collect a guest contribution (guest tax) in order to partially defray the town's expenses for the creation, acquisition, expansion, improvement refurbishment and maintenance of its tourist facilities and for holding events put on for purposes of tourism. ³The collection of fees and charges for the use of public facilities on the basis of special regulations is not affected by this bylaw.
- (2) The collection area is within the boundary of Lutherstadt Wittenberg.
- (3) ¹The bylaw distinguishes between accommodation hosts and acceptance points. ²Accommodation hosts relate to accommodation facilities, camping sites and other sites which provide a place for overnight accommodation irrespective of the number of beds, amenities or type of accommodation in return for payment. ³An acceptance point pursuant to this bylaw is any facility which is used for purposes of tourism and is recognised as an acceptance point by Lutherstadt Wittenberg. ⁴An overview of all recognised acceptance points is provided in Appendix 1. ⁵This appendix forms part of this bylaw.

Article 2 Guests subject to a contribution

All persons are obliged to pay a contribution if they stay within the collection area for purposes of recreation or general tourism, without having a sole or main residence there as defined in the Federal Registration Act (Bundesmeldegesetz, BMG), and who consequently have an opportunity

1. to avail themselves of the tourist amenities, or
2. to participate in events organised for purposes of tourism.

Article 3 Exemptions

The following persons are exempt from the guest contribution (a Guest Card will not be issued):

1. ¹ Persons who are visiting the collection area exclusively for family or similar reasons. ²The person being visited must be registered in the collection area with their main residence or must be staying there for purposes of their job. ³The visitor must be staying in the household free of charge and without reimbursement of costs.
2. Persons who are staying on a school trip or for training in the collection area,
3. Persons who have not yet reached the age of 18,
4. ¹Persons who are staying in the collection area solely for purposes of their job. ²Voluntary supervision by holders of a youth leader card (Juleica) is also deemed to be for purposes of a job.

Article 4 Day guest contribution

¹Day guests who avail themselves at least once during their stay of tourist attractions of Lutherstadt Wittenberg that incur a charge and are designated as such ("acceptance points") are required to pay a defined guest contribution in exchange for the issue of a day Guest Card. ²The tourist attractions also include the events held at the acceptance points.

Article 5 Amount of contribution

- (1) The amount of the guest contribution (guest tax) is based on the duration of the stay in the area where the contribution is levied.
- (2) ¹The duration of stay of guests residing in overnight accommodation is determined by the number of overnight stays. ²The guest contribution amounts to EUR 2.00 for each night stayed.
- (3) ¹In the case of day guests, the length of stay is based on the days on which an acceptance point designated in Appendix 1 was visited. ²The guest contribution amounts to EUR 2.00 for each day of the visit.

Article 6 Due date and collection of contributions

- (1) ¹Lutherstadt Wittenberg Marketing GmbH is commissioned as the vicarious agent of Lutherstadt Wittenberg to determine the financial basis for the guest contribution, in cases relating to Article 5 to accept the guest contributions and to request the accommodation hosts and comparable persons and the acceptance points listed in Appendix 1 to submit the collected guest contributions, provided that the guest contributions were not paid directly to Lutherstadt Wittenberg Marketing GmbH. ²Lutherstadt Wittenberg Marketing GmbH is permitted to commission a vicarious agent to carry out the collection of guest contributions.

- (2) ¹Overnight guests liable to pay the guest contribution must provide the information required to determine whether the guest contribution has been collected and to fulfil the reporting obligations (first name and surname, date of birth, date of arrival and departure, reasons for exemption – if these are relevant) on the specified form and to furnish proof as necessary by means of official identification documents. ²Day guests liable to pay the guest contribution must provide personal information such that the relevant Guest Card can be unambiguously assigned to the day guest.
- (3) ¹Overdue guest contributions will be subject to collection by means of compulsory administrative proceedings. ²As necessary, Lutherstadt Wittenberg Marketing GmbH can pursue any persons liable to pay guest contributions and, in the event of liability, the accommodation hosts, the acceptance points or their authorised third parties.

Article 7 Guest Card

- (1) ¹A Guest Card will be issued in the name of the person liable for the contribution as proof of payment of the guest contribution. The card shows the first name and surname, the dates the person liable for the contribution is staying. ²This Guest Card can also be held on mobile devices.
- (2) ¹The Guest Card is not transferable, it is valid in conjunction with an official identification document and it must be presented to authorised persons on request when visiting acceptance points or attending events. ²The Guest Card remains the property of Lutherstadt Wittenberg Marketing GmbH. ³It can be withdrawn without replacement if subject to misuse.
- (3) ¹If the valid Guest Card is lost or damaged, replacement Guest Cards can be issued by the issuing office for the lost or damaged Guest Card. ²If a person liable to pay the guest contribution is unable to provide adequate or plausible proof of payment of the guest contribution, the guest contribution must be paid again.

Article 8 Obligations of accommodation facilities

- (1) Anybody providing accommodation to persons in accordance with Article 2 has an obligation
1. to record immediately on arrival the data required for the collection of the guest contribution (first name, surname, complete address) of the persons staying with them for remuneration or reimbursement of costs and liable to pay the contribution together with the likely period of stay and, if applicable, information on the reasons for exemption in accordance with Article 3 in the electronic registration form of the electronic guest-contribution accounting system of Lutherstadt Wittenberg Marketing GmbH, to forward the data to Lutherstadt Wittenberg Marketing GmbH, to collect the guest contribution for the entire duration of the stay and to issue the Guest Card.
 2. to issue the Guest Card in a manual procedure, to collect the guest contribution at the same time and to register the person liable to pay the guest contribution until the 15th day

of the following month with Lutherstadt Wittenberg Marketing GmbH, if the accommodation hosts have been given an exemption from the obligation to participate in the electronic registration form system.

3. to pay the guest contribution collected to Lutherstadt Wittenberg Marketing GmbH within one month of receiving an invoice.
 4. to retain the guest register, which is automatically updated by the software provided, for one year from the beginning of the calendar year following the entry.
 5. ¹on request, to submit the guest register together with the booking documents to the persons authorised by Lutherstadt Wittenberg Marketing GmbH and to provide the necessary verbal and written information necessary for assessing or checking the guest contribution. ²The authorised agents of Lutherstadt Wittenberg Marketing GmbH have the right to carry out checks on guest books.
 6. to report immediately to Lutherstadt Wittenberg Marketing GmbH persons liable for the guest contribution but refusing to pay.
 7. to post or display the guest contribution bylaw in a place that is easily visible to guests.
 8. ¹to fulfil their obligations in accordance with section 1 to use the electronic guest-contribution accounting system provided free of charge by Lutherstadt Wittenberg Marketing GmbH. ²On application, Lutherstadt Wittenberg Marketing GmbH can provide an exemption to individual accommodation hosts from this obligation to use the system in order to avoid causing undue hardship.
- (2) The obligations listed under Article 1 are also incumbent on travel companies who receive a fee from four participants that includes the guest contribution. ²Likewise, the obligations listed under Article 1 are also incumbent on camping-site or car-park operators with spaces for mobile homes, caravans or tents, which operate a weekend site and hire spaces there for other people to use on a temporary basis.
- (3) ¹Insofar as those entities under an obligation as a result of this bylaw commission third parties with the processing of accommodation or the hiring out of such facilities which carry out such processing on a commercial basis, any such third parties are, along with you, obliged to fulfil the obligations incumbent on them under section 1. ²The contracting entity must inform Lutherstadt Wittenberg Marketing GmbH as to whether they have commissioned a third party and must provide the identity of such third party.
- (4) ¹The persons required to cooperate named in sections 1 to 3 are liable for the timely and complete collection and payment of the guest contribution according to section 1. ²If several persons are obliged to cooperate, they are jointly and severally liable. ³If the guest contribution debtor refuses to pay the guest contribution, the entity obliged to cooperate shall not be liable if the obligations set out under section 1 have been fulfilled without delay. ⁴The liability claim becomes due one month after notification of the notice of liability.

- (5) ¹If an entity obliged to cooperate and identified in sections 1 to 3 fails to fulfil one of the obligations in accordance with section 1, the amount of the guest contributions that have not been collected and/or paid may be determined by means of an estimate. ²Accommodation facilities of approximately the same size are used for purposes of the estimate. ³The number of beds, structure, location and the average length of stay for the relevant month must be taken into account when arriving at the estimate.
- (6) There shall be no reimbursement of the costs that could arise as a result of the obligation to cooperate in accordance with sections 1 to 3.

Article 9 Acceptance points

- (1) Tourist, cultural and similar institutions and organisers designated as acceptance points have an obligation to collect the daily guest contribution if the relevant visitor cannot show a valid Guest Card and is not exempt from paying the fee.
- (2) ¹Acceptance points are the facilities designated in Appendix 1. ²Lutherstadt Wittenberg can add further acceptance points or cancel the function as an acceptance point.
- (3) ¹The acceptance points sell the day Guest Card to the visitors liable to pay a guest contribution in accordance with section 1 and shall keep precise statistics on the Guest Cards sold such that they can be traced at any time by Lutherstadt Wittenberg Marketing GmbH. ²Lutherstadt Wittenberg Marketing GmbH will provide the acceptance points with an electronic system for accounting, recording and issuing day Guest Cards. ³Day Guest Cards can also be issued on mobile devices.
- (4) ¹The acceptance points must pay the collected day guest contributions monthly to Lutherstadt Wittenberg Marketing GmbH. ²Lutherstadt Wittenberg Marketing GmbH has the right to monitor the correct transfer, recording and issue of the guest contributions.

Article 10 Reimbursement of overnight accommodation contributions

- (1) In the event of premature termination of the planned stay which is subject to a guest contribution, the overpaid guest contribution calculated according to the number of overnight stays will be reimbursed on request by the accommodation host or the equivalent person against the withdrawal of the Guest Card.
- (2) Instead of repayment by the accommodation host or equivalent person, the overpaid guest contribution will be reimbursed by Lutherstadt Wittenberg Marketing GmbH on request, provided that the accommodation host or the equivalent person has certified the early departure of the guest and already passed on the guest contribution.
- (3) The right to a refund expires three months after departure.

Article 11 Data processing

- (1) ¹The personal data required to determine those people liable to pay a guest contribution and to determine, collect and enforce the guest contribution in accordance with this bylaw will be collected and processed by Lutherstadt Wittenberg Marketing GmbH or its vicarious agents on its behalf in accordance with Article 6 section 1 (e) of the General Data Protection Regulation (GDPR/DSGVO) in conjunction with Article 4 of the Data Protection Basic Regulation Completion Act Saxony-Anhalt (DSAG LSA). ²The data may only be processed for the purpose of collecting contributions in accordance with this bylaw.
- (2) For purposes of monitoring, the technical and organisational measures relating to data protection and data security must be taken in accordance with Section 4 of the GDPR (DSGVO), in particular in accordance with Articles 25 and 32 GDPR.

Article 12 Administrative offences

- (1) Intentional or careless violations of Article 6 and Article 7 of this bylaw are deemed to be administrative offences in accordance with Article 16 section 2 no. 2 KAG LSA.
- (2) Any administrative offence can be punished with a fine of up to EUR 10,000.00 in accordance with Article 16 section 3 KAG LSA.

Article 13 Linguistic equality

Designations of persons and functions in this bylaw are non-specific and refer to all genders.

Article 14 Coming into force

This bylaw comes into force for accommodation facilities on 1 April 2023. This bylaw comes into force for acceptance points on 1 April 2024.

Lutherstadt Wittenberg, 3 February 2023

Torsten Zugehör
Lord Mayor

Appendix 1

The following facilities are recognised as acceptance points by Lutherstadt Wittenberg:

Luther House	Melanchthon House
Castle Church	Cranach House
Asisi Panorama 1517	Tourist Information Centre at Schlossplatz (booking of tours/audio guide/Old Town Train etc.)
House of History	Monastery Church
Futurea Science Centre	Lutherstadt Marketing GmbH (for purchase of tickets to events organised by LWM)
The Armoury (Zeughaus)/Museum of the Municipal Collections	