

# **Spa Contribution Statutes of the State Capital Wiesbaden**

Based on §§ 5 and 51 no. 6 of the Hessian Municipal Code in the version published on 7 March 2005 (GVBl. I p. 142), last amended by Article 2 of the Act of 16 February 2023 (GVBl. p. 90) and §§ 2 and 13 of the Hessian Law on Municipal Taxes (KAG) of 24 March 2013 (GVBl. p. 134), last amended by Article 4 of the Act of 20 July 2023 (GVBl. p. 582), the Municipal Council adopted the following statutes on 21 March 2024, which are hereby made public:

## **Statutes on the Levying of a Spa Contribution in the Area of the State Capital Wiesbaden (Spa Contribution Statutes)**

### **§ 1**

#### **Levying of a spa contribution, levy area**

- (1) The State Capital Wiesbaden is a state-recognised spa.
- (2) The State Capital Wiesbaden levies a spa contribution throughout the year to partially cover the costs of creating, expanding and maintaining the facilities provided for spa and recreational purposes (spa facilities) and for the events organised for these purposes. This contribution is a levy under public law.
- (3) For the use of facilities and for participation in events that require special additional expenses, a special entrance fee may be charged in addition to the spa contribution.
- (4) The levy area is the area of the State Capital Wiesbaden.

### **§ 2**

#### **Persons obliged to pay contributions**

- (1) The contribution is levied on all adult non-residents who occupy a dwelling in the levy area and who are offered the opportunity to use the spa facilities and participate in events pursuant to § 1(2) from the first day of their stay. For these purposes, it is irrelevant whether the possibility of utilisation or participation is actually used. Persons who camp in caravans, mobile homes, tents or in any other way in the levy area are also deemed to occupy a dwelling within the meaning of sentence 1.
- (2) Anyone who does not have a main or secondary residence in the levy area is considered a non-resident.

### **§ 3**

#### **Arising, due date and payment of the contribution obligation**

- (1) The obligation to pay the contribution pursuant to § 2 begins on the day the person obliged to pay contributions arrives in the levy area and ends on the day of departure. For the calculation of the spa contribution, both days together count as one day.

- (2) The contribution obligation arises on the date of arrival of a person obliged to pay the contribution in the levy area. It is due on the same day.
- (3) The contribution is to be paid to the party responsible for its collection and payment pursuant to § 6(1) or, if no such party exists, directly to the State Capital Wiesbaden.

#### **§ 4**

##### **Amount of the spa contribution**

- (1) The spa contribution is EUR 5.00 per person per day of stay.
- (2) The spa contribution is levied at the above rate for the duration of each uninterrupted stay in a calendar year, but only up to a maximum total length of stay of 30 days per calendar year.

#### **§ 5**

##### **Exemption from the obligation to pay contributions, reduction**

- (1) The following persons are exempt from the obligation to pay the spa contribution:
  1. persons who are admitted free of charge as a house call to a person living in the levy area with their main residence,
  2. persons who are staying as patients in hospitals within the meaning of § 107(1) German Social Security Code, Book V,
  3. pupils and students as part of school or study trips,
  4. accompanying persons of severely disabled persons, physically disabled persons, blind persons and sick persons who are dependent on constant accompaniment, provided that the need for constant accompaniment is proven by a medical certificate,
  5. pupils who are in the levy area to take part in compact teaching at vocational schools (in accordance with § 39(4) of the Hessian School Act),
  6. persons who take part in retreats, trips, camps, conferences, seminars and courses organised by recognised independent youth welfare organisations (in accordance with § 75 of the German Social Security Code, Book VIII) for the duration of these events,
  7. persons who are in the levy area for the purpose of attending seminars in accordance with § 4(3) of the Federal Volunteer Service Act or further training, courses and similar events or for the performance of duties as part of the Federal Volunteer Service, for the duration of these events,
  8. persons who are in the levy area for the purpose of attending seminars in accordance with § 5(2) and § 6(2) of the Youth Volunteer Service Act or further training, courses and similar events or for the performance of duties as part of the Youth Volunteer Service, for the duration of these events,
  9. persons up to the age of 21 who take part in civic education events organised by bodies recognised by the Federal Agency for Civic Education (*Bundeszentrale für politische Bildung*) for the duration of these events.
- (2) Upon presentation of a medical certificate, patients are exempt from the obligation to pay a spa contribution for the period in which they are unable to leave their

accommodation. Furthermore, in cases of particular hardship, the obligation to pay the spa contribution may be waived or the spa contribution reduced upon application. Applications must be submitted in writing to the State Capital Wiesbaden.

- (3) The spa contribution is reduced by 50% for severely disabled persons with a disabled person's pass.

## **§ 6**

### **Obligation to record and report**

- (1) Anyone who accommodates persons in the levy area pursuant to § 1(4) in return for payment is obliged to register every non-resident for payment of the spa contribution. This obligation also applies to the owners of clinics, preventive or rehabilitation facilities, sanatoriums, convalescent homes and similar facilities, as well as all flat owners who provide temporary rooms or living space in return for payment.
- (2) Registrations must be made in writing using a form prescribed by the State Capital Wiesbaden. Registration by electronic means is possible using the procedure provided by the State Capital Wiesbaden.
- (3) The non-resident person is obliged to state and sign his/her name, address, date of arrival and planned date of departure. In the event that such person wishes to claim an exemption pursuant to § 5(1) or a reduction pursuant to § 5(3), he/she must also demonstrate the requirements pursuant to § 5(1) or provide evidence of fulfilment of the requirements pursuant to § 5(3). This does not affect the provisions under the law on official registration.
- (4) The party obliged to make the registration pursuant to para. 1 must submit the completed registration forms with the mandatory information to the State Capital Wiesbaden by the end of the tenth day of the following month or, in the case of quarterly registration, by the end of the tenth day of the month following the calendar quarter. The State Capital Wiesbaden provides the registration forms.
- (5) The party obliged to make the registration must draw up a list of the guests admitted and keep it up to date. Such party shall use carbon copies of the prescribed registration forms for this purpose. The list must be kept for four years after the last entry. The representative of the State Capital Wiesbaden is authorised to check the occupancy of the accommodation facilities on the basis of the entries in the list and to have its matching with the actual occupancy confirmed on a form signed by the landlord obliged to make the registration or his representative.
- (6) The recording and reporting obligation can be fulfilled using the electronic procedure provided by the State Capital Wiesbaden.

## **§ 7**

### **Spa card**

- (1) Upon request, each person obliged to pay the contribution will receive a spa card, which is to be delivered or sent electronically to the person obliged to pay the contribution. This card entitles the holder to use the spa facilities and to participate in

events pursuant to § 1(2), unless a special admission fee is charged pursuant to § 1(3). In the cases of § 6, the spa card is issued by the party obliged to make the registration pursuant to § 6(1) on behalf of the State Capital of Wiesbaden. The party obliged to make the registration must inform the person obliged to pay the contribution in an appropriate manner about the possibility of issuing a spa card.

- (2) The spa card states the length of stay and is in the name of the person obliged to pay the contribution. It is not transferable.
- (3) If the spa card is misused, it may be seized. The State Capital of Wiesbaden is authorised to seize issued spa cards in specially justified cases.
- (4) The loss of an issued spa card must be reported to the State Capital Wiesbaden. A fee of EUR 15.00 is charged for the replacement card.

## **§ 8**

### **Collection and payment of the spa contribution**

- (1) The party obliged to make the registration pursuant to § 6 must collect the spa contribution from the persons obliged to pay the contribution and pay it to the State Capital Wiesbaden. The spa contribution must be shown separately on the accommodation bill. The parties obliged to make the registration are liable for the timely collection and complete delivery of the spa contribution.
- (2) The spa contributions collected in the course of a calendar month must be paid by the party obliged to make the registration to the State Capital Wiesbaden by the 20th of the following month.

## **§ 9**

### **Entry into force**

These statutes shall enter into force as of the day after its official publication.

Wiesbaden, this 21<sup>st</sup> day of March 2024

The Magistrate of the State Capital Wiesbaden

Gert-Uwe Mende  
Mayor