

## WHY THE « TAXE DE SEJOUR » ?

### □ DEFINITION

The “taxe de séjour” is voted in by a group of communes and is levied in their area for a given period.

Its aim is to make the tourists who stay locally, contribute to the costs brought about as they frequent the area.

### □ USES

By law, the tax levied has to go towards spending designed to promote tourism in the region concerned.

This relatively broad definition encompasses operations whose principal aim is the development of tourism.

So in our area, it will help to fund:

- The running of the Tourist Office (management of personnel, maintain jobs and of fice equipment).
- Ways of promoting the area (publishing brochures, documents, signs, exhibitions).
- The upkeep of footpaths/bridleways.
- The setting up of activities, exhibitions, etc.

**The community of communes is obliged to keep a public record of how the tax is used.**

## THE EFFECTS OF THE « TAXE DE SEJOUR »

### □ WHO ACTUALLY PAYS THE TAX?

The tax is calculated on the number of night. The people liable to pay the tax are the guests themselves.

It is collected by the person offering accommodation, before the guests depart.

It applies to people staying in hotels, campsites, self-catering accommodation (whether Gîtes de France, Clévacances or independent), holiday villages and bed and breakfast accommodation.

### □ WHEN IS IT LEVIED?

Between 1st June and 30th September inclusive.

### □ MANDATORY EXEMPTIONS

- Those on Social Security benefit.
- War wounded.
- Children under 13.
- Government workers in the course of their work.
- Collective “colonies de vacances”.

## THE EFFECTS OF THE « TAXE DE SEJOUR »

### □ EXEMPTIONS VOTED BY “Communauté de Communes de la Lomagne Tarn et Garonnaise”

- Children under 18.
- People who as part of their work are helping to develop the resort.
- Sales representatives.

### □ MANDATORY REDUCTIONS

Large families benefit from the same reductions as apply with SNCF (between 30% and 75% depending on the percentage mentioned on the card).

- 30% for families with 3 children under 18.
- 40% for families with 4 children under 18.
- 50% for families with 5 children under 18.
- 75% for families with 6 children under 18;

## PAYMENT OF THE « TAXE DE SEJOUR »

Owners pay the tax to the Community of Communes of Lomagne in the Tarn et Garonne at the end of the collection period.

The landlord is required to keep a register in which is mentioned, in date order, the payments collected, showing.

- the number of people staying in the establishment
- the corresponding number of nights
- the total tax collected
- the reasons for exemptions or reduction

**The landlord must not write down in the register any details relating to the civil state of the guests.**

The payment must be made to the local tax officer and be accompanied by:

- a declaration as to the total amount of tax
- a statement of accounts for the collection period

The officer will provide a receipt to the proprietor.

**The tariffs for the “taxe de séjour” must be displayed by proprietors or their agents and be made available to anyone wanting information about them.**

## TARIFFS FOR THE « TAXE DE SEJOUR »

From June to September within the area of the Community of Communes in Tarn et Garonne:  
**Asques, Auterive, Balignac, Beaumont de Lomagne, Belbèze, Castéra-Bouzet, Cumont, Escazeaux, Esparsac, Faudoas, Gariès, Gensac, Gimat, Glatens, Goas, Gramont, Lachapelle, Lamothe-Cumont, Larrazet, Lavit, Le Causé, Mansonville, Marignac, Marsac, Maubec, Maumusson, Montgaillard, Poupas, Puygaillard de Lomagne, St. Jean de Bouzet, Sérignac, Vigueron.**

- 4\* and 5\* furnished holiday accommodation : 0.80€ per person per night
- 3\* furnished holiday accommodation : 0.70€ per person per night.
- 2\* hotels, 2\* furnished holiday accommodation, luxury holiday villages: 0.60€ per person per night.
- 1\* furnished holiday accommodation, standard holiday villages : 0.50€ euros per person per night.
- Unclassified tourist hotels : 0.35€ per person per night.
- 3\* and 4\* camping and caravan sites : 0.35€ per person per night .
- 1\* and 2\* camping and caravan sites : 0.20€ per person per night.

**The tariffs underlined have been voted by the community of communes for this season.**

## COMMUNAUTE DE COMMUNES DE LA LOMAGNE TARN ET GARONNAISE



**Explanatory notes regarding the introduction of the « Taxe de séjour » (tourist tax) in the Lomagne area of Tarn et Garonne.**