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

Pursuant to Sections 5 and 51 No. 6 of the Hessian Municipal Code as amended on April 1, 1981 (GVBl. I, p. 66) in conjunction with Sec ons 1 and 13 of the Hessian Municipal Tax Act of March 17, 1970 (GVBl. I, p. 225), last amended by the Act of December 21, 1976 (GVBl. 1976 I, p. 532), the City Council resolved the following statute on June 11, 1987:

§ 1 Levy of a Spa Tax

(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 held for these purposes.

(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 [2]

(1) Any non-local person staying in the City of Bad Homburg v. d. Höhe who has the opportunity to use spa facilities or participate in events as defined in Section 1 is liable to pay the spa tax.

(2) The following are exempt from the obligation to pay contributions::

a) Visitors who are accommodated by Bad Homburg residents in their household free of charge,

b) Patients of Bad Homburg hospitals,

c) Children up to the age of 17,

d) Visitors to youth hostels,

e) visitors in the context of town twinning.

§ 3 Spa Tax [3]

(1) The spa tax amounts to EUR 3.50 per person per day in the spa district and EUR 3.20 in the remaining city area (outer district). The spa tax is levied for a maximum stay of 8 weeks within a year.

(2) The spa district covers the area from the intersection of the city boundary with Friedberger Straße (starting point), along the route of Friedberger Straße, Höllsteinstraße, Dietigheimer Straße, Vor dem Untertor, Ritter-von-Marx-Brücke, Schulberg, Louisenstraße, and Frankfurter Landstraße up to the railway overpass. From there, it follows the railway track to the northern city boundary and then back along this boundary to the starting point. The spa district includes both sides of the mentioned streets.

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

(4) The spa tax obligation arises on the day of arrival of a liable person for the expected duration of their stay. The spa tax becomes due for payment on the last day of the stay.

§ 4 Reduction of the Spa Tax (5) [4]

(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 organizaions, and individuals if it is justified by the interests of the spa operaion or if there is a social hardship.

§ 5 Spa Card [5]

(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.

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

[2] Paragraph 2 revised by resolution of the City Council on 23.11.2023, made public by notice.

[3] Restated by resoluion of the municipal council meeting of 23.11.2023, public announcement by means of a notice. Further amendments to paragraph 1 by resolution of the Municipal Assembly of 13.02.2025, made public by notice.

[4] Additions in paragraph 1 c) by resolution of the city council meeting of 23.11.2023, public announcement by notice.

[5] Amended by resolution of the City Council on 27.05.2021, made public by notice.

(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 [6]

(1) Anyone who accommodates persons for a fee is obliged to register or deregister all non-local persons accommodated by them by the end of the day following their arrival or departure, irrespective of their obligation to pay the spa fee. This also applies to the owners of sanatoriums, spas and other facilities that serve spa and recreational purposes (§ 13 para. 3 sentence 3 KAG).

(2) Registrations must be made in writing using a form prescribed by the City of Bad Homburg v. d. Höhe. Registration by electronic means is possible if the City of Bad Homburg v. d. Höhe provides a standardized procedure for this purpose. Kur- und Kongreß-GmbH will provide the forms and electronic access. If a registration obligation under the Federal Registration Act (BMG) must be fulfilled at the same time, the registration of the spa fee can be combined using the addendum to the registration form provided by the City of Bad Homburg v. d. Höhe.

(3) The non-local person is obliged to provide and sign 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 party required to register in accordance with paragraph 1 must submit the completed registration forms with the mandatory information to Kur- und Kongreß-GmbH by the 10th of the following month. The forms may be submitied electronically if the city provides a standardized procedure for this purpose.

(5) If a registration obligation must be fulfilled in accordance with the BMG, the registration form must be kept in accordance with the provisions of § 30 Para. 4 BMG.

(6) The party obliged to register shall receive a copy of these regulations and shall display or post them in a place accessible to its guests.

§ 7 Collection and transfer [7]

(1) Anyone who is obliged to register in accordance with § 6 must collect the spa fee from the persons liable to pay the fee and pay it to Kur- und Kongreß-GmbH. They are liable for the complete and correct collection of the spa fee.

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

(3) If, upon registration of persons not required to pay a fee, the registration form is not presented in a timely manner, it shall be deemed to have been issued. If a registration form can no longer be located, the visitor's card shall be deemed to be a main card valid for 5 days, unless the person required to register can provide credible evidence to the contrary.

§ 7a Regulatory offences [8]

(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 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

[6] Revised by resolution of the municipal council meeting of 27.05.2021, made public by means of a notice. Additions to paragraphs 1 and 2 as well as new version of paragraph 5 by resolution of the municipal council mee ng of 13.02.2025, made public by notice.

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

[8] Revised by resolution of the City Council on 27.05.2021, made public by notice.