

THE SPATIAL DISTRIBUTION OF TOURIST TAX REVENUES OF LOCAL GOVERNMENTS IN HUNGARY AND CHANGES THEREIN IN THE EARLY 2020S

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Abstract: After the regime change in 1990, the idea of increasing the financial independence of local authorities was also formulated in Hungary, and the local tax system was developed within this framework. Act C of 1990 on local taxes, established the tourist tax, which has been introduced by an increasing number of local governments in recent decades and plays an important role in the economy of municipalities that rely on tourism. In line with the above, the aim of this study is to examine the spatial distribution of revenue from tourist tax and to present the changes between 2019 and 2024. The most important source of information was the Central Statistical Office's database, which contained data on the population of each municipality, the number of guest nights spent in accommodation, and the total revenue of local governments from tourist tax. Besides we relied on information from the Hungarian State Treasury's website, which contained data on the amount of tourist tax levied by each local government. The most important findings of the study can be summarised as follows. The 2019 coronavirus pandemic significantly reduced the revenue generated by Hungarian local governments from tourist tax levied on the basis of length of stay, but once the pandemic was over, there was a significant increase, which, however, represented a slight decrease in real terms. When examining the regional distribution of revenue from this tax, the tourist classification of municipalities can be considered a very important determining factor: this source of revenue plays a more important role in municipalities located in tourist areas designated by the Hungarian government than in other municipalities. In terms of population, it can be said that municipalities with between 1,000 and 5,000 inhabitants generate the most revenue from this source. Of the two factors determining the amount of revenue from tourist tax, the number of guest nights spent in the settlements is the decisive factor, while the tax rate plays a lesser role.

Keywords: Hungary, tourist tax revenue, spatial distribution, tourist regions, size of settlements

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INTRODUCTION

For settlements and local governments, the development of tourism brings with it a number of advantages, despite various disadvantages (e.g. overcrowding, deterioration of the natural environment – e.g. Assylkhanova et al., 2024; Boros & Korcsmáros, 2024). On the one hand, the jobs created help to reduce local unemployment, and on the other hand, the taxes paid by companies operating in the tourism sector contribute to the prosperity of municipalities. Thirdly, in several countries, tourists arriving at a given destination are required to pay a local tax based on certain indicators (e.g. number of nights spent, accommodation costs), which also increases the municipality's revenue.

After the regime change in 1990, as part of the restructuring of the financial system of local governments, the idea of increasing the financial independence of local authorities was also formulated in Hungary, and the local tax system was developed within this framework. Act C of 1990 on local taxes, which has been amended several times since its creation, established the tourist tax, which has been introduced by an increasing number of local governments in recent decades and plays an important role in the economy of municipalities that rely on tourism.

In line with the above, the aim of this study is to examine the spatial distribution of revenue from tourist tax and to present the changes between 2019 and 2024. The choice of these two dates was influenced by the fact that, as will be mentioned later, there were significant legislative changes in this area during the coronavirus pandemic. Specifically, the study seeks to answer the following questions:

- Which municipalities have benefited significantly from tourism tax revenue?
- What factors influenced the magnitude of tourism factors?
- What changes could be observed in this area between 2019 and 2024?

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The study can be divided into three main sections. In the following chapter, we have attempted to summarize the literature on the subject and the changes in Hungarian legislation relating to tourist taxes. The third chapter presents the databases used and the methods applied to the data, while the fourth chapter describes the most important results of our research.

Theoretical overview of the topic

In reviewing the literature, we focused on two main topics. On the one hand, we reviewed the most important findings of scientific works published in the literature on tourist tax, and on the other hand, we summarised the most important changes that have taken place in Hungary in recent years with regard to tourist tax.

Tourism-related taxes cover a wide range of areas. A survey conducted by the European Union in the second half of the 2010s (European Commission, 2017) distinguishes between the following types, emphasising that a significant proportion of them generate revenue for local and central budgets not only in the case of tourism:

- corporate tax; - personal income tax; - property tax;
- value added tax; - residence-related tax; - transport-related taxes (e.g. airport tax)

Of the above, the tax related to accommodation is most closely linked to tourism. It has been introduced in most of the 28 Member States of the European Union and, according to the aforementioned survey, varied from municipality to municipality and was levied primarily on the basis of the number of guest nights spent there. In this spirit, it is not surprising that the literature on the subject also examined this primarily, using different approaches. A significant proportion of the studies focused on the question of what motivated municipalities to introduce a tourist tax. In this context, one important objective is for the central government and, above all, local authorities to generate adequate revenue (e.g. Alfano et al., 2024; Cavallero & Zagler, 2025; Mohan & Strobl, 2024; Pole & Grizane, 2021; Villegas et al., 2024).

In addition, the studies highlighted that this tax can also play an important role in achieving certain social goals (e.g. reducing income disparities) (e.g. Gooroochurn & Sinclair, 2005; Surugiu & Surugiu, 2017). Recently, however, with the emergence of so-called "overtourism", there has been a growing emphasis on the view that tourist tax can also play an important environmental role by ensuring sustainability (e.g. Bertocchi & Camatti, 2022; Cárdenas-García et al., 2022; Nepal & Nepal, 2021; Seraphin & Ivanov, 2020). Another significant part of the research focused primarily on the effects of introducing the tax. In the field of tourism, studies by Forsyth et al. (2014) showed that negative consequences are more likely to be observed, while Song et al. (2019) did not find such phenomena. However, the research also drew attention to the fact that different tourist groups reacted differently. According to an analysis of the Maldives (Adedoyin, 2023) found that tax increases and the introduction of new taxes caused a decline in the largest sending countries, while this was not observed in the others, and a Spanish study (Biagi et al., 2017) found a similar difference in domestic and international tourism (decline in domestic tourist traffic). The third important topic of investigation is tourists' opinions on the tax in question.

In this context, research in Portugal has shown that tourists from countries with higher purchasing power (e.g. Germany, the United States, Switzerland) are much more accepting of its existence and consider it to be lower, while those from less affluent countries are less accepting (Pinto et al., 2020). Studies conducted in Istanbul (Göktas & Cetin, 2023) also revealed the impact of other factors: among other things, willingness to pay increased when those affected knew what the revenue generated would be spent on, single people were more willing to pay than married tourists, and first-time visitors to the city were more willing to pay such a tax than those who had been there before. In addition, analyses (e.g. Cárdenas-García et al., 2022) have highlighted travel motivation (those who prefer sun and sea are more willing to pay than tourists travelling for culture, golf and meetings/conferences) and the type of accommodation (those staying in hotels are more willing to pay than those staying in campsites and tourist apartments). Another (essentially very limited) part of the research exploring subjective opinions on tourism tax sought to uncover the views of the local population (e.g. Soares et al., 2022).

Their studies concluded that the majority of the population supports the introduction of a tourist tax, but this group can be divided into two subgroups: those who are sceptical about the tax believe in the positive effects of introducing a tourist tax on the city's tourism, but at the same time believe that they themselves will not benefit from it. In contrast, those who are enthusiastic about the tax have an extremely positive opinion of the benefits of its introduction and believe that the introduction of the tourist tax will also be beneficial for them. The tourist tax was introduced in Hungary in 1990: Under Act C of 1990 on local taxes, local authorities were given the opportunity to introduce local taxes in order to increase their financial independence, including a tourist tax payable on stays and a tourist tax payable on holiday accommodation.

At the same time, the legislation granted municipalities considerable autonomy in two areas: on the one hand, they were free to decide which types of local taxes to apply, and on the other hand, the law only specified the maximum amount that could be levied, and lower tax rates could also be applied. In the case of tourist tax paid after the length of stay, this was initially 100 HUF/guest night, while in the case of tourist tax payable on holiday buildings, it was 300 HUF/m², but these amounts rose to 300 HUF/guest night and 900 HUF/m² in 1995 (Act IIC of 1995).

To avoid constant changes to the law due to inflation (i.e. constant increases in the maximum tax rate), Act CI of 2004 was enacted, introducing the indexation method: the maximum tax levied depended on the inflation rate of previous years (in line with this, the maximum levy in 2019 was 518 HUF/guest night, while in 2024 it was 684 HUF/guest night). The last significant change took place in 2010 (Act XC of 2010): the tourist tax payable on holiday buildings was abolished, and therefore this type of tax was not included in our investigations.

MATERIALS AND METHODS

We relied on several databases in preparing this study. The starting point was the laws and regulations relating to local taxes and tourism, on the basis of which we presented the legislative changes relating to tourist tax and the tourist

classification of Hungarian settlements. We also used the Central Statistical Office's information database, which contained data on the population of each municipality, the number of guest nights spent in accommodation, and the total revenue of local governments from tourist tax. Thirdly, we relied on information from the Hungarian State Treasury's website, which contained data on the amount of tourist tax levied by each local government.

During data processing, we calculated the proportion of total revenue generated by tourist tax for each municipality and the revenue per 1,000 inhabitants, and plotted these on a map. We also examined how the size and tourist classification of the settlements influenced the amount of tourist tax. In addition, we used correlation calculations (Pearson's correlation coefficient) to explore the relationship between the amount of tourist tax, the number of guest nights and the amount of tourist tax. Within this framework, we compared the values of the relevant indicators (the ratio of tax revenue to total revenue, tax revenue per 1,000 inhabitants, number of guest nights per 1,000 people, and amount of tourist tax) to the arithmetic mean, which gave us useful figures. We performed the calculations for both 2019 and 2024, which allowed us to show changes over time (pre-COVID and post-COVID periods). However, we did not include the districts of Budapest in the study, so our results refer to settlements outside the capital.

RESULTS AND DISCUSSION

Looking at the role of the tourist tax levied on the basis of length of stay in the budgets of local governments in Hungary (Table 1), a steady increase can be observed since the early 1990s, which was mainly driven by three factors.

Table 1. Changes in the most important data related to tourist tax levied on the basis of length of stay in Hungarian local governments between 1991 and 2024 (Source: Central Statistical Office – Information database)

A – revenue from tourist tax levied based on length of stay (million HUF); B – number of local governments applying tourist tax levied based on length of stay; C – average tourist tax rate levied based on length of stay

	A	B	C
1991	270	70	n.a.
1994	745	232	n.a.
1997	1,878	288	105.3
2000	2,942	369	n.a.
2003	3,316	472	n.a.
2006	4,357	528	197.3
2009	5,481	648	n.a.
2011	6,761	698	245.3
2013	8,432	759	255.9
2016	11,676	787	269.6
2019	16,249	842	280.8
2020	3,953	871	285.7
2022	16,599	871	287.3
2024	24,117	969	332.1

On the one hand, more and more local authorities decided to introduce this type of local tax, as it enabled them to generate more revenue without increasing the burden on the local population. Secondly, taking advantage of the opportunities offered by legislation, municipalities continuously increased the rate of tourist tax. Thirdly, the development of tourism in Hungary was accompanied by an increase in the number of guest nights, which also increased the basis for tourist tax.

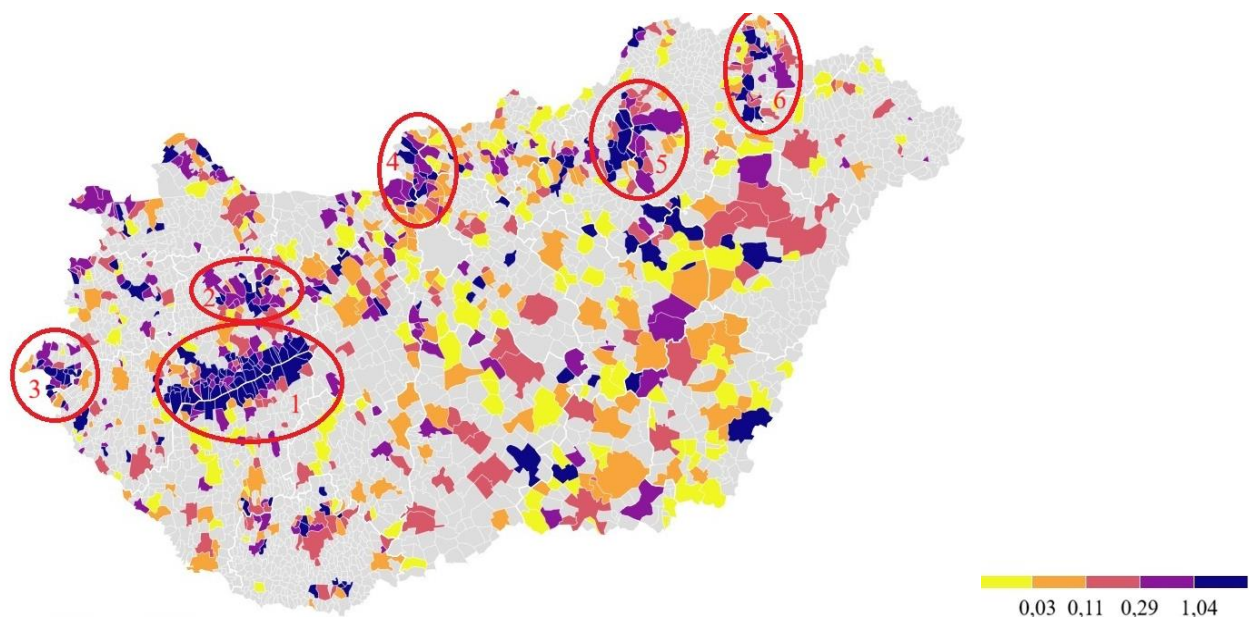


Figure 1. Share of tourist tax in the total revenue of local governments in Hungary in 2024 (%) (Source: Central Statistical Office – Information database)

The only break in this trend occurred during the coronavirus pandemic: tourism declined (Bader et al., 2024; Cehan & Iațu, 2024; Darabos et al., 2024; Dzurov Vargova et al., 2024; Tomay & Orbán, 2024; Tömöri & Staniscia, 2023) and in 2021 and 2022, local authorities were not allowed to introduce this tax or increase the tax rate. However, with the end of the pandemic, these restrictions were lifted in 2023, and this fact, combined with the upturn in tourism, led to a renewed increase in revenues. At the same time, it should also be noted that the 2019 tax revenue of HUF 16.25 billion would correspond to HUF 24.63 billion in 2024, taking into account the consumer price index, so in real terms, the decline has not yet been offset. Analysing the regional distribution of revenue from tourist tax in 2024 (Figures 1 and 2), six larger contiguous regions can be identified for both indicators, which are characterised by higher values: the central region of the western part of the country (Figure 1 – 1), and the regions to the north (Figure 1 – 2) and west (Figure 1 – 3) of it, the region north of the country's capital (Figure 1 – 4), and the two regions in the north-east of the country (Figures 1 – 5 and 6).

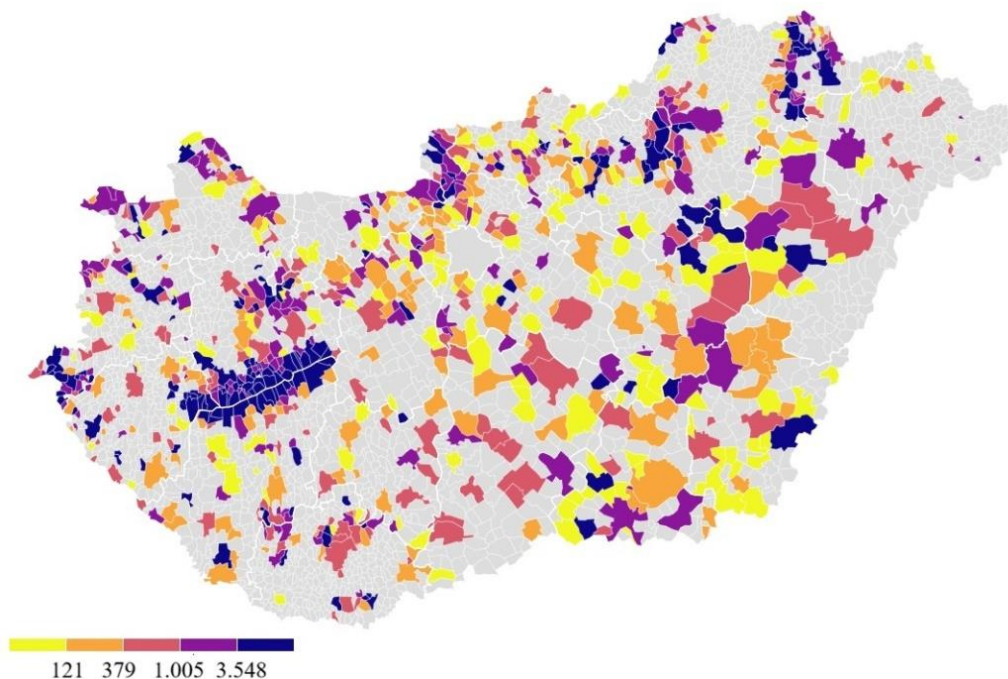


Figure 2. Value of tourist tax per 1,000 inhabitants in Hungarian local governments in 2024 (HUF 1,000)
(Source: Central Statistical Office – Information database)

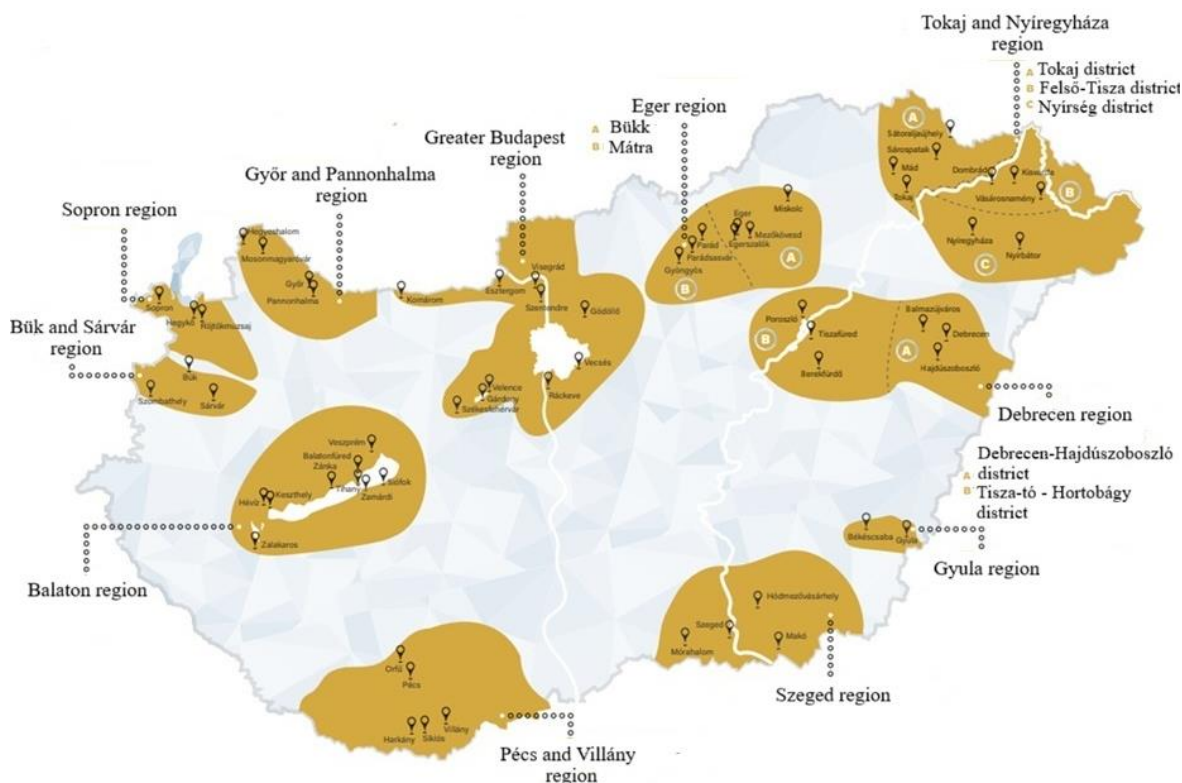


Figure 3. The 11 tourist regions designated by the Hungarian government (Source: Government Decree 429/2020 (IX. 14.))

When examining the factors determining the amount of revenue from tourist tax levied on the basis of length of stay, we considered the tourist classification of municipalities to be the first possible element. The so-called tourist regions designated by Government Decree 429/2020 (IX. 14.) play a prominent role in Hungarian tourism (Figure 3).

Examining the situation of municipalities belonging to tourist regions (Table 2), it can be concluded that the proportion of total revenue from tourist tax levied on the basis of the length of stay per capita and the value per 1,000 inhabitants is much higher in these settlements than in settlements outside tourist areas, and this is true for all population categories. In our opinion, the reason for this is that these areas are primarily home to attractions that generate significant visitor traffic, which, as we will point out later, is a determining factor in the revenue generated from this source.

Table 2. Relationship between revenue from tourist tax levied on the basis of length of stay and the tourist classification of municipalities in Hungary in 2024 (Source: Central Statistical Office – Information database)

	Settlements located in tourist regions		Settlements outside tourist regions	
	A	B	A	B
total number of settlements	0.73	3,514	0.18	693
0 - 499	1.55	6,823	0.66	2,966
500–999	1.30	6,237	0.43	1,655
1,000 – 2,499	2.51	11,567	0.33	1,278
2,500 – 4,999	2.06	9,131	0.28	901
5,000 – 9,999	0.51	2,003	0.16	657
10,000 – 24,999	1.28	5,628	0.17	673
Over 25,000	0.27	1,399	0.10	397

A – share of total revenue (%), B – value per 1,000 inhabitants (HUF 1,000)

The next topic to be examined is the relationship between tax revenue and the size of municipalities: does the relative value of revenue from tourist tax increase with population growth? However, the analyses showed that no clear correlation could be demonstrated (Table 3): in both years, the proportion of total revenue from tourism tax and the value per 1,000 inhabitants was highest in municipalities with a population of between 1,000 and 5,000. In our opinion, this can be explained by the fact that these settlements already have attractions that generate significant visitor traffic, but at the same time, their budgets and populations are still so small that, unlike larger settlements, the revenue from tourist tax plays a prominent role for them in both indicators.

Table 3 Relationship between revenue from tourist tax levied on the basis of length of stay and the size of settlements in Hungary in 2019 and 2024 (Source: Central Statistical Office – Information database)

	2019		2024	
	A	B	A	B
0 – 499	1.15	4.736	1.02	4.535
500 – 999	1.07	3.381	0.90	3.858
1.000 – 2.499	1.59	5.418	1.47	6.237
2.500 – 4.999	1.58	4.813	1.26	4.798
5.000 – 9.999	0.44	1.257	0.34	1.373
10.000 – 24.999	0.73	2.244	0.71	2.959
Over 25.000 inhabitants	0.25	886	0.22	1.055

A – share of total revenue (%); B – value per 1.000 inhabitants (HUF 1.000)

As mentioned in the theoretical overview of the topic, this type of tourist tax is payable based on the number of nights spent by tourists in the municipality, but the actual amount also depends on the tax rate applied by local authorities. In light of the above, we believe it is also appropriate to examine the extent to which these two factors (number of guest nights, tax rate) determine the amount of revenue generated from this source.

The results of the calculations (Table 4) can be summarised as follows. On the one hand, there is a very strong correlation between the number of guest nights and the revenue from tourist tax, and this indicator has a greater impact on the revenue from this source than the tax rate (in the latter case, the correlation is only weak). On the other hand, no clear trends can be observed in the changes between 2019 and 2024. The correlation with the number of guest nights has strengthened, suggesting that the amount of revenue is increasingly determined by the number of guest nights. In contrast, with regard to the tax rate, the two indicators (proportion of total revenue and value per 1,000 persons) moved in opposite directions between the two points in time, and the magnitude of the change was similar.

Table 4. Strength of the relationship between revenue from the tourist tax levied on the basis of the length of stay and the number of guest nights/tourist tax levied on the basis of length of stay, based on Pearson's correlation coefficient (Source: Central Statistical Office – Information database; <https://hakka.allamkinstar.gov.hu/Letoltes.aspx>)

		number of guest nights per 1,000 persons		tourist tax rate	
		2019	2024	2019	2024
revenue form	of total revenue	0.797	0.822	0.403	0.377
	per 1,000 persons	0.924	0.922	0.322	0.352

* - correlation is significant at the 0.01 level

CONCLUSION

The most important findings of the study can be summarised as follows. The 2019 coronavirus pandemic significantly reduced the revenue generated by Hungarian local governments from tourist tax levied on the basis of length of stay, but once the pandemic was over, there was a significant increase, which, however, represented a slight decrease in real terms. When examining the regional distribution of revenue from this tax, the tourist classification of municipalities can be considered a very important determining factor: this source of revenue plays a more important role in municipalities located in tourist areas designated by the Hungarian government than in other municipalities.

In terms of population, it can be said that municipalities with between 1,000 and 5,000 inhabitants generate the most revenue from this source. Of the two factors determining the amount of revenue from tourist tax, the number of guest nights spent in the settlements is the decisive factor, while the tax rate plays a lesser role.

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