

EXAMINATION OF THE PRACTICE OF TOURISM TAX LEVYING BY HUNGARIAN MUNICIPALITIES IN THE EARLY OF 2020'S

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Abstract: The aim of this study is to examine the activities of local governments in Hungary in relation to tourism taxes in the post-COVID-19 era. The research is significant in two respects: on the one hand, local taxes, and one type of these, tourism tax, are a very important source of financial independence for Hungarian municipalities. On the other hand, during the coronavirus pandemic, Hungarian municipalities were unable to introduce this type of tax or increase its rate. Within this framework, the research basically seeks to answer three questions: how local governments have approached the tourism tax in recent decades and especially in the first half 2020s, what role does tourism tax play in the local government tax system and what factors influence local governments in deciding whether to levy the tourism tax and, if so, what tax rate they apply. The primary data sources for the research were data from the Hungarian State Treasury and the Central Statistical Office on the subject, and relevant legislation was also used. The research analysed data on the application of different types of local taxes introduced by municipalities (whether this type of tax has been introduced or not). In addition, the index developed by the author made it possible to compare tax rates (tourist tax – other types of local taxes, tax rates applied by different types of local governments). Using the above methods, the following main findings can be highlighted as the results of research. Firstly, Hungarian local governments relied more than average on the tourism tax, which is essentially linked to the nature of the tax (it is not a tax on the local population, and therefore leaders of settlements need not fear a decline in popularity among local voters). On the other hand, the activity of local authorities in the field of tourism tax is largely influenced by the size of the settlements (larger settlements employ tourist tax at a higher rate and introduce higher tax rates) and their tourism classification (local governments in settlements located in tourist regions designated by the central government introduce this type of tax more frequently, and in their case the tax rate is also higher).

Keywords: tourism tax, Hungary, population, local government, tourist areas

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INTRODUCTION

The growth in tourism across the world in recent decades (Assylkhanova et al., 2024; Boros & Korcsmáros, 2024; Péntes, 2024) has been significantly disrupted by the coronavirus epidemic (Tömöri & Staniscia, 2023; Bader et al., 2024; Cehan & Iațu, 2024; Darabos et al., 2024; Dzurov Vargova et al., 2024), which has affected localities in several ways. On the one hand, the significant drop in the number of tourists has led to a reduction in the amount of taxes they pay, and on the other, to a significant reduction in the revenue from the sectors that serve the sector (e.g. catering, accommodation). This problem is also very acute in Hungary, where local taxes are one of the last vestiges of the financial sovereignty of municipalities, which is nowadays increasingly in decline, and which, in addition to financing community functions, play a very important role in financing all or part of various investments, often for tourism purposes. One such local tax is the tourism tax, which, although its share of total municipal budget revenue is not significant (less than 1% - Table 1), plays an important role in the operation and management of certain municipalities.

Table 1. The role of tourism tax in the finances of Hungarian local governments
between 2015 and 2023 (Source: https://statinfo.ksh.hu/Statinfo/QueryServlet?ha=TA2021_W)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Tourism tax revenue (billion HUF)	10.48	11.68	13.60	14.86	16.25	3.95	6.82	16.60	21.39
Share of tourism tax in total budget revenue (%)	0.35	0.45	0.44	0.48	0.51	0.13	0.20	0.43	0.47

Consequently, the outbreak of the coronavirus in March 2020 caused a significant problem in the financial situation of the Hungarian municipalities concerned, through the loss of revenue (Tables 1). On the one hand, the restrictions imposed and the general decline in travel have led to a sharp fall in the number of nights spent by visitors, which is the basis for the tourist tax. On the other hand, Government Decree 141/2020 (21 April 2020), which suspended the obligation to pay tourist

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tax until the end of the year, proved particularly tragic for municipalities with an interest in tourism. Thirdly, the regulation that came into force at the end of 2020 (Government Decree 535/2020 (1.12.20)) prohibited municipalities from introducing new types of local taxes and from increasing the rates of existing local taxes.

Due to the decline of the coronavirus epidemic, this restriction was lifted in 2022, leaving the municipalities free to decide in this area in subsequent years (this fact, together with the resurgence of tourism, explains the 2023 value - Table 1).

In this spirit, the study primarily seeks answers to the following questions (I have not included the capital, Budapest and the districts of Budapest in the study):

- how much the municipal leaders made use of the freedom they were given after 2022;
- what factors influence the tourism taxation activities of local authorities. One of the novel features of the study is that I used an index I developed for the analyses that allowed for multiple comparisons

LITERATURE REVIEW

In the review of the literature, I focused on two main areas. On the one hand, I summarized the most important findings of the scientific works published in the literature on tourism tax, and on the other hand, I reviewed the changes in the Hungarian legislation on tourism tax, with special attention to the tax rate. In literature, the term tourism tax is interpreted very broadly to include all types of taxes that are levied directly or indirectly on tourists during their travels. In this sense, based on a WTO study (1998), a total of 45 types of taxes (e.g. VAT, car rental charges, airport taxes, tolls) are identified in 12 sectors (e.g. air transport, gambling, hotels, catering), some of which are paid by consumers (30) and others by businesses (15) (of which only one or two are identical to the Hungarian tourism tax).

Studies on tourism taxation cover a wide range of areas (Teiusan, 2023). On the one hand, researchers have examined the objectives of introducing the tax, which include increasing local and central revenues (e.g. Pole & Grizane, 2021), promoting economic development by generating the necessary resources for it (e.g. Carrascal Incera and Fernandez, 2015) (although some studies, e.g. Bakhat & Rosselló, 2013; Seetaram et al., 2014, have proposed their abolition precisely because of their negative economic impact), to achieve social goals (e.g. reducing income disparities - e.g. Surugiu & Surugiu, 2017; Gooroochurn & Sinclair, 2005, Demeter et al., 2024) and to promote the so-called "social inclusion" of the poor (e.g. by reducing the number of children in the labour market) or "overtourism" (e.g. Bertocchi & Camatti, 2022; Cárdenas-García et al., 2022; Saidi et al., 2024).

Secondly researches have addressed the specificities of the revenue from the tourism tax. These studies have shown that in the Northern Hungarian region very few municipalities make use of this possibility, and there is a close relationship between tax revenue and tourism development (Bujdosó et al., 2007; Gróf, 2020, Gyurkó et al., 2024). In addition, it has been shown that there are also significant differences in the use of the revenue generated from the tax: smaller municipalities tend to use it for public services, while only larger municipalities use it for tourism (Kozma, 2002; Kozma, 2008).

The other major body of research has analysed the impact of tourism-related taxes on tourism, and in this respect the results have not been consistent. Some studies have shown that these taxes have a negative effect on tourism (e.g. Forsyth et al., 2014; Maila & Czimre, 2024), while others have not (Song et al., 2019). However, research has also shown that different reactions are observed for different groups of tourists. An analysis on the Maldives (Adedoyin et al., 2023) found that tax increases or the introduction of new taxes caused a decline for the largest sending countries, while for the others this was not observed, for example a study in Spain (Biagi et al., 2017) found a similar discrepancy between domestic and international tourism (a decline in domestic tourism). In addition, a study analysing the travel of British tourists to Spain and France (Heffer-Flaata et al., 2021) also highlighted the importance of travel timing: the impact of taxes on tourism (in this case the so-called accommodation tax) is mainly felt during the peak summer season.

In contrast to the above, it is regrettable that very few studies have so far been carried out on spatial differences in application of tourism tax and in tourism tax rates. Researchers on this topic have, among other things, highlighted the very high activity of Hungarian spa towns in this field: tax rates far were above the national average (Gróf, 2019). Besides they pointed out the inequalities in application of tourism tax and in tax rates and in this context, they have highlighted the importance of the size of the municipality, its tourism history and its leaders (Barna & Papp, 2017, Alfano et al., 2022).

Act C of 1990, which introduced local taxes, distinguished between two types: the tourist tax on the guest nights and the tourist tax on the holiday home. For the former, the maximum taxable amount was HUF 100 per night and for the latter HUF 300/m², but the law emphasised that municipalities could apply a lower rate (which is still the case today). The first major changes took place in the first half of the 1990s: firstly, from 1992 (Act LXXVI of 1992), the maximum amount of tourist tax that could be levied on a stay was increased from the number of nights to the accommodation rate (the maximum rate was then 4%), and maximum rate was raised to HUF 300 per night or HUF 900/m² by Act IIC of 1995.

In order to avoid continuous changes in the law due to inflation (i.e. continuous increases in the maximum tax rate), Act CI of 2004 was enacted, which introduced the indexation method. Accordingly, from 2005 onwards, the maximum tax that can be levied in a given year is the value obtained by multiplying the value stated in the law by the product of the changes in consumer price levels in the years 2003 and the second year preceding the tax year (this figure was 1.99 in 2023, 2.28 in 2024 and 2.68 in 2025). The last major change occurred in 2010 (Act XC of 2010), when the tourist tax on holiday homes was abolished, and therefore that type of tax has not been examined in detail.

MATERIALS AND METHODS

Three main sources of information were used in the research. Firstly, the 8th-9th (July) 1997 issue of the financial government's journal, entitled ADÓ published the rates of local taxes introduced in 1997, and secondly, the website of

the Hungarian State Treasury (<https://hakka.allamkincstar.gov.hu/Letoltes.aspx>) contains the tax rates applied by municipalities as of 2018. Thirdly, data on the population (permanent population at the beginning of the year) were downloaded from the website of the Deputy State Secretariat for the for Registers' Management of the Ministry of Interior (<https://nyilvantarto.hu/hu/statisztikak?stat=kozerdeku>). I used three methods to process the data.

Firstly, I examined the proportion of municipalities within the municipalities analysed that levied a tourist tax (the main question here was whether the municipality applied the tourist tax). Secondly, I created my own index to determine the average rate of tourist tax applied in municipalities belonging to the same categories (e.g. municipalities with less than 500 inhabitants, municipalities belonging to tourist areas) (in this case, of course, I only analysed those municipalities where tourist tax was applied). In order to calculate this index, I have established four categories (maximum or close to maximum taxable amount¹, between 66.7% and 100% of maximum taxable amount, between 33.4% and 66.6% of maximum taxable amount, less than 33.3% of maximum taxable amount) and then applied the weighting method (5, 4, 3, 2). The arithmetic average calculation was then used to obtain a value that showed the size of the tax burden in each category, thus making it possible to compare the tax rates for different types of tax. Thirdly, I calculated the arithmetic average of the tax rates applied in 2020 and 2024 for each category by the municipalities belonging to it.

In the analysis, I compared the situation of the tourism tax with other types of local taxes, and I tried to identify the territorial differences in the tourism tax and the reasons for them. As I mentioned earlier, for a long time there were two types of tourism tax, but since the tourist tax on holiday homes was abolished in 2010, I have only included the tourist tax on guest nights. In the research I focused only on rural municipalities and did not pay attention to the individual districts of Budapest, which was due to their difficult classification (e.g. whether each district can be considered a municipality).

RESULTS AND DISCUSSION

Due to governmental measures that made the financial situation of local governments more difficult, the number of local governments levying different types of local taxes and their share in the total number of municipalities has been steadily increasing in Hungary since the mid-1990s (Figure 1). This trend was even stronger than average for tourism taxes, as illustrated by two facts. Firstly, in 2020, almost 30% of municipalities introduced a tourism tax on guest nights, and this figure is higher than the sixth highest in 1992 with regards to implementation. In 2020, it ranked fourth among the various types of local taxes (the two types of local business taxes were popular because they were levied on local businesses rather than on the population, while the high share of municipal tax on individuals can be explained by their ease of levying).

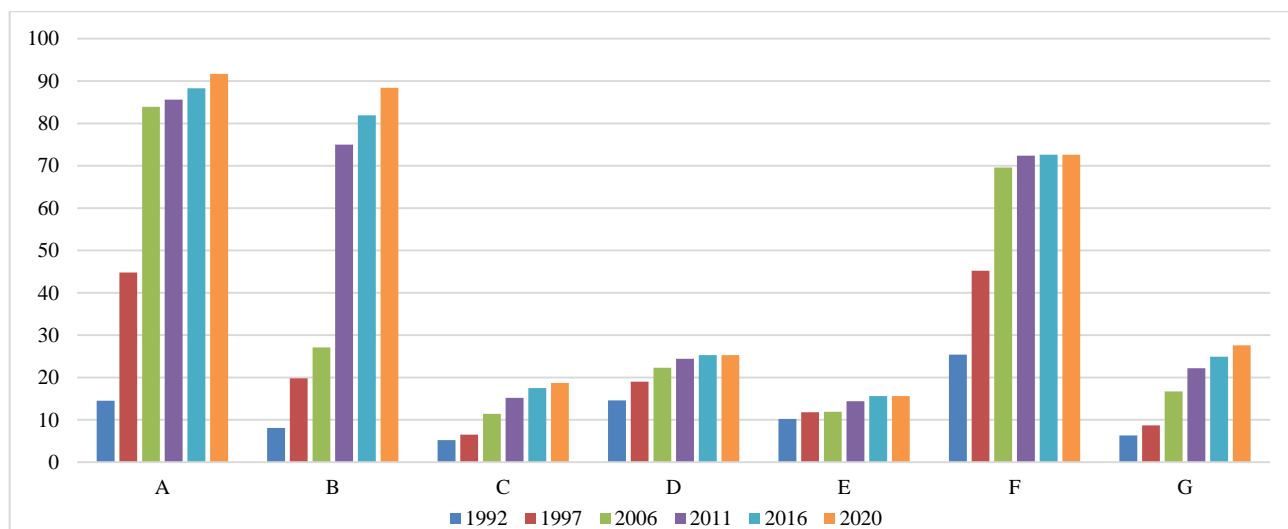


Figure 1. Proportion of municipalities applying the main types of local taxes in the total municipalities (%) Between 1992 and 2020 (Source: Local taxes introduced, 1997; ado.hu, <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

A - local business tax paid on regular activities (taxable amount: net turnover), B - local business tax paid on non-regular activities (taxable amount: the activity itself), C - building tax paid on residential buildings (taxable amount: the floor area of the property), D - building tax on non-residential buildings (e.g. shops, offices) (taxable amount: the floor area of the property), E - land tax (taxable amount: the floor area of the property), F - municipal tax on individuals (taxable amount: the dwelling as a property), G - tourist tax on guest nights (taxable amount: the number of nights spent in the dwelling).

As tourism tax has been extended to a wider range of municipalities, there has also been a steady increase in the local tax rate (Table 2). In this respect, the tourism tax was already the top tax among local governments in the second half of the 1990s and has maintained this position until 2020. This was mainly due to the fact (and in some ways explained the relatively high prevalence) that this type of tax was paid by tourists visiting the municipality rather than by local residents, so that its introduction and the increase in the tax rate did not cause major dissatisfaction among the population.

¹ Municipalities can hardly be expected to adjust the tax rate to the inflation-adjusted maximum each year. As a result, municipalities that applied the maximum tax rate two years earlier were also considered to use the maximum in a given tax year. Thus, the maximum/100% band readable/findable in the text and figures includes them.

Table 2. Rates of local taxes levied by municipalities in 1997 and 2020 based on the index I have developed (Legend: see Table 3) (Source: no author, 1997; ado.hu, <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

	A	B	C	D	E	F	G
1997	3.70	2.16	2.28	2.28	2.15	2.13	2.78
2020	4.43	3.78	2.42	2.47	2.7	2.39	3.16

As I mentioned earlier, the ban on imposing new types of local taxes or increasing the tax rate was lifted in 2022. Consequently, a significant number of local governments have taken advantage of this option. On the one hand, the number and the share of municipalities introducing one type of local tax in the total number of municipalities has increased (Table 3). Looking at the tourism tax from this point of view, it can be seen that local authorities have been particularly active in this area, introducing this type of local tax more frequently than any other type of local tax once the opportunities opened up.

Table 3. Percentage of municipalities applying the main types of local taxes in 2020, 2023, 2024 and 2025 (%) A - local business tax on regular activity, B - building tax on residential buildings, C - building tax on non-residential buildings, D - land tax, E - municipal tax on individuals, F - tourist tax (Source: <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

	A	B	C	D	E	F
2020	91.7	18.7	25.3	15.6	72.6	27.6
2023	94.5	19.2	26.1	16.3	72.8	29.8
2024	95.1	19.7	26.6	16.6	72.8	30.7
2025	96.0	19.9	27.0	17.3	72.5	31.9
2023/2020	103.1	102.7	103.2	104.5	100.3	108.0
2025/2023	101.6	103.6	103.4	106.1	99.6	107.0

Table 4. Rates of local taxes levied by municipalities in 2020, 2023, 2024 and 2025; A - local business tax on regular activity, B - building tax on residential buildings, C - building tax on non-residential buildings, D - land tax, E - municipal tax on individuals, F - tourist tax guest nights (Source : <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

	the value of the index I have constructed						arithmetic mean value					
	A	B	C	D	E	F	A	B	C	D	E	F
2020	4.43	2.42	2.47	2.27	2.39	3.16	1.751	596	615	74	8,070	286
2023	4.43	2.42	2.47	2.29	2.30	3.23	1.755	658	684	85	8,618	316
2024	4.45	2.33	2.38	2.25	2.20	2.97	1.763	672	702	88	8,777	332
2025	4.45	2.28	2.36	2.25	2.16	2.91	1.765	718	770	95	9,464	360
2023/2020	100.0	100.0	100.0	100.9	96.2	102.2	100.2	110.4	111.2	114.9	106.8	110.5
2025/2023	100.5	94.2	95.5	98.3	93.9	90.1	100.6	109.1	112.6	111.8	109.8	113.9

On the other hand, local governments have also increased the rate of local taxes (Table 4). The constructed index falls between 2023 and 2025, but this is mainly due to high inflation in those years. The situation of the tourism tax is not so clear-cut in this respect: according to my index, it is the one where the tax rate increased the most after the lifting of the restrictions (i.e. between 2020 and 2023), but it also decreased the most between 2023 and 2025.

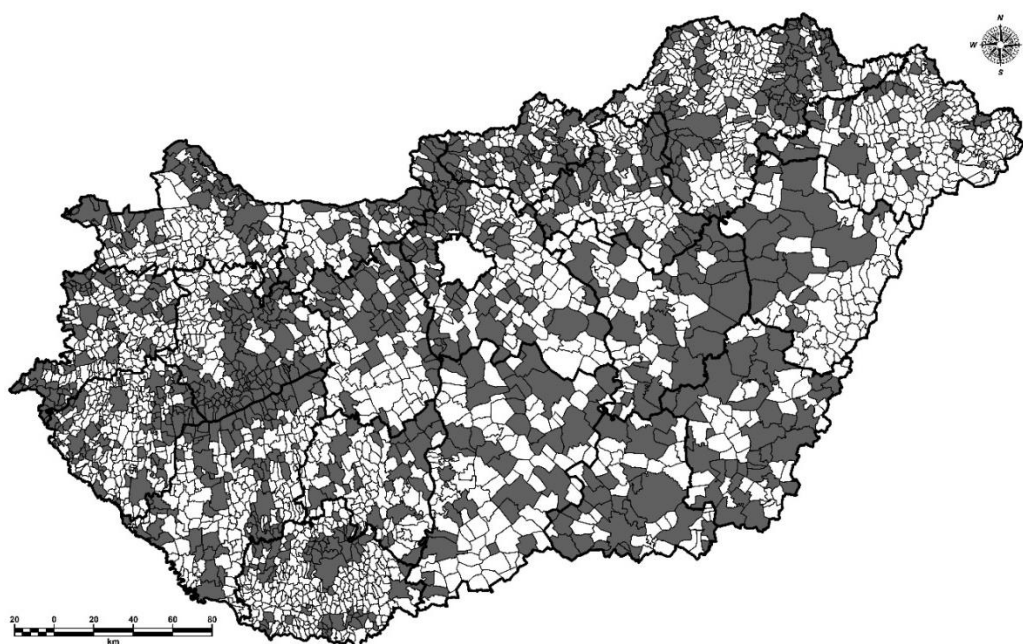


Figure 2. Municipalities introducing tourism tax in 2025 (marked in dark colour) (Source: own work relying on <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

However, the arithmetic average of the size of the tax is the reverse: the increase between 2020 and 2023 is only the third largest, while it has been the first largest in the last two years. In terms of the activity of local governments in relation to tourism tax in Hungary in 2025, a very mixed picture could be observed. In terms of the introduction of the tax (Figure 2), there was a higher spatial concentration mainly in the municipalities around Lake Balaton, in the Danube Bend, along the western border and in the North Central Mountains (e.g. Bükk, Mátra, Börzsöny and Zemplén Mountains) and in parts of the Central Danube Region (Bakony and Visegrádi Mountains).

When looking at the size of the applied tax rate (Figure 3), higher values were mainly observed in the settlements along Lake Balaton, in the Danube Bend and in the larger mountain ranges, while a lower tax rate is observed across a large part of the country. Two potential explanatory factors were examined: the size of the settlements and their tourism classification (and therefore their importance). In terms of the population of the municipalities (Table 5), there is a very clear relationship: with the increase in population, the proportion of municipalities applying a tourist tax increases, with one or two minor exceptions, as does the value of the indicator reflecting the tax rate. In my opinion, this phenomenon is due to the fact that larger municipalities have more tourist attractions and appeal, attract more tourists, and the municipalities concerned would like to take advantage of the resulting revenue growth potential.

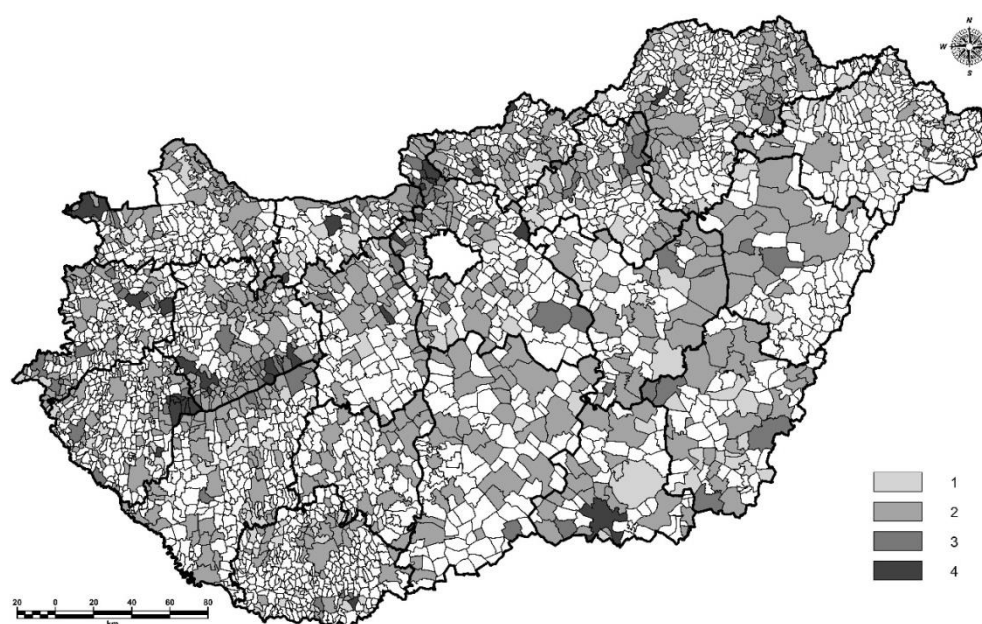


Figure 3. The maximum rate of tourism tax levied by local authorities in 2020 compared to the maximum (1: 1%-33,3%; 2: 33,4%-66,6%; 3: 66,7%-99,9%; 4: 100,0%) (Source: own work relying on <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>)

The second factor included in the study is the role of municipalities in tourism, analysing how the existence of tourist areas defined in Government Decree 429/2020 (IX. 14.) influences the attitude towards tourism tax. The relevant legislation designates a total of 11 tourist areas in Hungary, including 577 municipalities.

Table 5. Prevalence of tourism tax and tax burden in municipalities of different sizes in 2025 (Source : <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>, <https://nyilvantarto.hu/hu/statisztikak?stat=kozerdeku>)

number of population	percentage of municipalities applying a tourism tax (%)	arithmetic average of the tourist tax rate (HUF)
less than 250 inhabitants	23.2	312.9
251-500 inhabitants	24.8	334.9
501-1,000 inhabitants	22.3	352.5
1,001-2,500 inhabitants	34.0	354.8
2,501-5,000 inhabitants	41.4	409.0
5,001-10,000 inhabitants	57.3	395.5
10,001-25,000 inhabitants	70.0	421.0
more than 25,000 inhabitants	95.5	441.9

The data (Table 6) show a very strong link between the two factors: in 2025, more than two-thirds of the municipalities in tourist areas levied a tourism tax (more than three times the rate of municipalities outside tourist areas) and the municipalities concerned were also characterised by a higher tax burden. In the light of the above, it may be asked whether this is not due to the different population composition of the two types of 'area'. The data do not show such a correlation: municipalities in the tourist area have higher values in all population categories. In my opinion, this phenomenon is due to the fact that, as mentioned above in the case of the size of settlements, the tourist area has more attractions, which means more visitors and more nights spent. At the same time, the municipalities located in this area are also trying to take advantage of this favourable situation and, in this spirit, are using the means of levying a tourist tax and setting a higher rate.

Table 6. Prevalence of tourism tax and size of tax burden in municipalities of different sizes situated in the tourist and outside tourist areas in 2025 (permanent population) A - municipalities in the tourist area, B - municipalities outside the tourist area
(Source: <https://hakka.allamkincstar.gov.hu/Letoltes.aspx>, <https://nyilvantarto.hu/hu/statisztikak?stat=kozerdeku>)

	percentage of municipalities applying a tourism tax (%)		arithmetic average of the tourist tax rate (HUF)	
	A	B	A	B
less than 250 inhabitants	60.3	18.0	343.4	298.4
251-500 inhabitants	65.8	18.6	391.0	305.0
501-1,000 inhabitants	60.0	15.0	370.5	338.6
1,001-2,500 inhabitants	72.5	24.1	411.7	305.4
2,501-5,000 inhabitants	75.0	30.1	442.5	381.0
5,001-10,000 inhabitants	86.1	48.6	451.7	322.8
10,001-25,000 inhabitants	82.1	62.3	442.2	384.8
more than 25,000 inhabitants	100.0	90.9	481.4	398.5
all of the settlements	70.8	23.0	409.9	328.2

CONCLUSION

The main findings of the study can be summarised as follows. Since the mid-1990s, the number of local authorities levying a tourism tax and the tax burden has steadily increased and is now the third most common type of local tax, and the second most popular in terms of the rate applied. After the lifting of the restriction on local taxes during the coronavirus epidemic, municipal leaders were very active on the tourism tax. The main reason for this was that this type of tax is not levied on the local population, so that local authorities were able to act without risking a loss of popularity, to introduce this type of local tax and to increase the rate applied.

Looking at the differences between municipalities, two factors can be highlighted. On the one hand, municipalities with a larger population and, on the other hand, those located in tourist areas tended to take advantage of the introduction of the tourist tax and to apply a higher than average tax rate. Further research on this topic could aim in particular to analyse the relationship between the tourism tax rate and the revenue generated from this source.

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