



Kraków's efforts to introduce a tourist tax

2025-11-14

For many years, the city of Krakow has been striving to introduce a tourist tax levied on people using accommodation services. This solution, used in many cities around the world, would generate additional revenue for the budget and would constitute a form of compensation for the intensive use of urban space and infrastructure.

In Poland, a local tax and a spa tax are levied. However, the local introduction of each of these taxes depends on the fulfillment of climatic conditions. There are no regulations in Poland that would allow for the collection of a tourist tax. According to the Act on Local Taxes and Fees, a local tax may be collected in Poland in localities that meet three conditions simultaneously, i.e., they have favorable climatic properties, landscape values, and conditions enabling people to stay for tourism, recreation, and training purposes.

In 2017, the Association of Polish Cities, on the initiative of the then Mayor of Krakow, presented a draft amendment to the regulations allowing municipalities to voluntarily introduce a tourist tax without having to meet the environmental criteria required for a local tax. This proposal was raised repeatedly by the mayors of Krakow between 2023 and 2025 in their speeches to the ministers of Sport and Tourism and Finance. On November 29, 2024, during a meeting of the Union of Polish Metropolises in Krakow, 12 city mayors, including Aleksander Miszalski, Mayor of Krakow, signed an appeal to the government for an urgent change in the regulations concerning the local tax.

In July 2025, the Promotion and Tourism Committee of the Krakow City Council prepared a draft resolution addressed to the Polish government concerning the introduction of a tourist tax in Polish cities. The councilors pointed out that the dynamic development of tourism is associated with numerous challenges and costs, such as increased municipal waste production, overloading of urban infrastructure, the need for additional expenditure on the protection of cultural and natural heritage, and an increase in the intervention of law enforcement agencies. It provides for the optional introduction of a tourist tax, taking into account local conditions, granting local governments the right to set the amount of this levy, and transferring all proceeds from the tax to the municipality's budget.

In the case of Krakow, which in 2024 and spent an average of two to three nights in the city, at a rate of PLN 4 (a symbolic EUR 1) per night, the estimated revenue from the fee could range from PLN 60 million to as much as PLN 100 million, depending on the length of stay.

Tourist traffic in 2024

Tourist traffic in Krakow has been steadily increasing since the COVID-19 pandemic. In 2024, the number of visitors exceeded the record level of 2019, confirming the dynamic recovery of the sector, especially domestic tourism. According to data for 2024, Krakow was visited by a total of 14.72 million people, which represents an increase of nearly one million compared to the previous year. The vast majority were domestic visitors – 12.39 million people, while 2.33 million guests came from abroad.



**Magiczny
Kraków**

The dominant group were tourists, i.e. people staying overnight in the city. In 2024, 7.95 million people spent at least one night in Krakow, including 6.42 million domestic tourists and 1.53 million foreign tourists.

The strongest growth was recorded in the domestic tourism segment – the share of Poles increased by 9.8%. Most visitors came from the provinces of Mazovia, Silesia, and Subcarpathia. It is worth noting that as many as 14.7% of all visitors were residents of Małopolska, who enjoyed spending their free time in the capital of the region.

Among foreign visitors, the largest groups were tourists from the United Kingdom (20.6%), Germany (9.7%), Italy (7.6%), the United States (6.7%), and Spain (4.0%).

Tourist tax

The experiences of many European cities show that the intensive development of tourism is becoming an increasingly serious challenge. The influx of visitors, exceeding the capacity and tourist absorption of a town, leads to social tensions and growing dissatisfaction among residents.

One of the solutions to help combat the effects of excessive touristification is the introduction of a tourist tax. The introduction of the tax should be dependent on the decision of local authorities, which should determine the amount of the tax and the purpose for which the funds will be spent.

The specific characteristics and needs of many Polish cities vary depending on the scale of tourist traffic. This type of tax is in place in many European cities and is a natural cost incurred by visitors to a given location. The funds obtained from it are used to mitigate the negative effects of tourist traffic, including maintaining order, and are a form of compensation for local communities.