



Actions taken by Kraków to introduce a tourist tax

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For many years, the City of Kraków has been taking steps to introduce a tourist tax, to be charged to visitors staying overnight in the city. This issue is particularly significant for Kraków due to the potential to generate additional revenue for the municipal budget. Similar solutions exist in many cities around the world—a tourist tax is a fee paid by visitors within a given destination. It serves as a kind of compensation for the intensive use of urban space and infrastructure, especially during periods of increased tourist traffic.

In Poland, a local fee (opłata miejscowa) and a spa fee (opłata uzdrowiskowa) are currently collected. However, the introduction of either depends on meeting specific climatic conditions. There are no legal provisions in Poland that would allow the collection of a dedicated tourist tax. According to the Act on Local Taxes and Fees, a local fee can be charged only in places that simultaneously meet three conditions: favorable climatic properties, scenic value, and conditions suitable for stays for tourism, recreation, or training purposes.

The issue of a tourist tax is included in the “Sustainable Tourism Policy of Kraków for 2021–2028”, a strategic document for the city’s tourism sector. As indicated in the document, one of the economic objectives of Kraków’s tourism policy is the “introduction of a tourist tax remaining in the municipal budget, allowing the redistribution of funds for tasks related to the tourism economy.”

In 2017, the Association of Polish Cities, at the initiative of the then Mayor of Kraków, presented a proposal to amend regulations to allow municipalities to voluntarily introduce a tourist tax without the need to meet environmental criteria required for the local fee. This proposal was repeatedly raised by Kraków’s mayors between 2023 and 2025 in communications addressed to the Ministers of Sport and Tourism and Finance.

The introduction of a tourist tax in Poland was also the subject of letters from the Mayor of Kraków to the Minister of Sport and Tourism in August 2023 and January 2024.

On 29 November 2024, in Kraków, members of the Union of Polish Metropolises (im. Paweł Adamowicz) adopted a position calling for urgent changes to the current regulations concerning the local fee. They proposed removing restrictions that prevent most municipalities from collecting the fee despite hosting large numbers of tourists. The proposed changes concern the Act of 12 January 1991 on Local Taxes and Fees, specifically eliminating the requirement of “favorable climatic conditions” (Article 17(1)(1)). It was also emphasized that in other EU countries with similar regulations, the entire revenue from such fees goes to local government budgets.

The proposal to introduce a tourist tax was again raised by the Mayor of Kraków in a letter to the Minister of Finance in June 2025.

In October 2024, the Kraków City Council adopted a resolution addressed to the Prime Minister, the Minister of Sport and Tourism, and the Ministry of Finance regarding the introduction of a tourist tax.



**Magiczny
Kraków**

In July 2025, the Promotion and Tourism Committee of the Kraków City Council prepared a draft resolution addressed to the Polish government concerning the introduction of a tourist tax in Polish cities. Councillors pointed out that the dynamic growth of tourism brings numerous challenges and costs, such as increased municipal waste, strain on urban infrastructure, the need for additional spending on protecting cultural and natural heritage, and a higher number of interventions by municipal services. The proposal assumes an optional introduction of the tourist tax depending on local conditions, granting local governments the authority to set its rate and ensuring that all revenues would go to municipal budgets.

In the case of Kraków, which in 2024 welcomed over 7 million tourists (people staying at least one night), with an average stay of two to three nights, a fee of PLN 4 per night (approximately €1) could generate estimated revenues ranging from PLN 60 million to even PLN 100 million, depending on the length of stay.

It is worth noting that Kraków's tourism sector met on 10 April 2024 during the Tourism Forum. The event concluded with a debate in which 13 representatives of Kraków's tourism industry presented their declarations, proposals, and expectations regarding the current state of tourism in the city and in Poland. These were formulated in the Kraków Manifesto, which included, among its key demands, the urgent introduction of a tourist tax.