Magiczny Kraków

Tourist Tax – What Would It Mean for Kraków?

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For many years, the Mayor of Kraków has advocated the introduction of a tourist tax, i.e. an additional fee added to overnight stays for visitors coming to the city. Such a solution could constitute an additional source of revenue for the city budget. Similar charges operate in many destinations abroad, where they are treated as a form of compensation for tourists' intensive use of urban infrastructure and as a tool for managing tourism in a more sustainable way. The funds collected are allocated to the maintenance of public spaces and to improving the quality of life for both residents and visitors.

Current Regulations and Limitations

The current Polish legal system does not provide for the introduction of a typical tourist tax. Instead, there is a so-called local (resort) fee; however, the ability to levy it depends on meeting specific climate-related criteria. This means that not every municipality is eligible to introduce such a fee.

Kraków collected a local fee between 2004 and 2015. It was abolished following changes in environmental protection regulations, as the city – together with its metropolitan area – no longer met the required criteria.

Proposed Legislative Changes

For this reason, Kraków has for years been calling for new legal solutions that would enable the collection of a fee regardless of climate conditions. As early as 2017, on the initiative of the Mayor of Kraków, a team of municipal officials and lawyers from the Kraków City Hall prepared a draft amendment to the existing regulations, which the Association of Polish Cities submitted to government authorities.

The proposal provided for the introduction of a tourist tax based on cultural and landscape assets as well as appropriate infrastructure, and – crucially – for the elimination of climate-related criteria. It was also proposed that all revenues be transferred directly to municipal budgets, which would allow the solution to be applied nationwide.

This postulate was repeatedly raised by the Mayors of Kraków between 2023 and 2025 in appeals addressed to the Ministers of Sport and Tourism and of Finance. On 29 November 2024, during a meeting of the Union of Polish Metropolises in Kraków, twelve city mayors, including Aleksander Miszalski, Mayor of Kraków, signed an appeal to the government calling for urgent amendments to regulations, including those concerning the local fee.

In July 2025, the Promotion and Tourism Committee of the Kraków City Council prepared a draft resolution addressed to the Government of the Republic of Poland concerning the introduction of a tourist tax in Polish cities.

What Should the Funds Be Used For?

The introduction of a tourist tax would allow municipalities to better cope with rising expenditures resulting from intensive tourist traffic. The funds could be allocated, among others, to maintaining cleanliness, improving safety, revitalizing public spaces, and protecting historical and natural heritage. Another important objective would be to support the sustainable development of tourism and to improve the quality of the tourism offer.

Further Actions by the City

City authorities emphasize that the introduction of a tourist tax is an important element of efforts to protect Kraków’s heritage and improve residents’ quality of life. Therefore, Kraków will continue to advocate for regulations enabling its collection. The city expects that immediately after the issue of short-term rentals is regulated at the national level, actions will be taken to introduce a tourist tax.