

Article

Accommodation Tax as a Tool of Financial Management of Destination: Insights from Selected European Countries

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Abstract

Accommodation tax represents an increasingly important fiscal instrument for financing tourism development and destination management organizations (DMOs). This paper examines the structure, distribution, and utilization of accommodation tax revenues in Slovakia, with comparative insights from Switzerland. Drawing on financial data from 905 Slovak municipalities (2017–2023), the study investigates the relationship between taxation, public–private funding, and sustainability-oriented expenditures. The results highlight that accommodation taxes serve as both a stable and flexible revenue source for DMOs but remain geographically uneven, reflecting disparities in tourism density and local administrative capacity. The study contributes to tourism economics and governance literature by illustrating how destination funding evolves in emerging European economies. Theoretical and practical implications for equitable and sustainable DMO financing are discussed.

Keywords: accommodation tax; destination management; destination management organization; sustainable tourism development; Tourism Support Act



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1. Introduction

The importance of tourism for the socio-economic development of both the world and its regions is significant, as evidenced by the fact that tourism is one of the fastest-growing sectors globally. In 2024, the tourism industry generated \$10.9 trillion in global GDP, surpassing the 2019 record, which was previously considered the highest year for international tourism. Tourism accounts for 10% of the worldwide economy (World Bank, 2025). In the European Union, tourism is the third-largest socio-economic activity. In 2024, this sector generated nearly €1.8 trillion in GDP, accounting for over 10% of the economy (WTTC, 2025).

Tourism plays a substantial role in supporting national and local economies through employment, foreign exchange earnings, and fiscal contributions. Among the various instruments of tourism finance, accommodation tax—sometimes called hotel occupancy tax, bed tax, or tourist tax—has become a notable revenue source for public authorities and DMOs. Although the significance of this levy has been recognized internationally, its institutional and governance implications remain underexplored, particularly in Central and Eastern Europe (CEE).

In recent years, DMOs across Europe have faced ongoing financial constraints, prompting scholars and policymakers to reevaluate the effectiveness and goals of tourism taxation

(OECD, 2024a). The accommodation tax acts as a crucial link between private-sector activity and collective destination management goals. However, the existing literature has mainly focused on its economic impact on tourism demand and price elasticity rather than its function as a tool for fiscal governance and destination sustainability.

There is a limited understanding of how accommodation tax systems operate in countries where DMOs are newly established and depend simultaneously on public allocations and private contributions.

The current study addresses this gap by analyzing the Slovak case—an emerging tourism economy in which accommodation tax is the main source of DMO financing. The introduction of the Act No. 91/2010 Coll. on the Support of Tourism formally institutionalized DMOs as voluntary associations of public and private stakeholders. Yet, despite this legislative framework, the distribution and utilization of accommodation tax revenues across Slovak municipalities remain uneven and poorly understood.

The paper aims to bridge the gap between the theoretical understanding of accommodation tax as a fiscal instrument and its practical application in destination management. Specifically, it investigates (1) how accommodation taxes are structured and collected at the municipal level, (2) how revenues contribute to DMO funding, and (3) whether these revenues support sustainable tourism objectives. The focus on Slovakia provides insight into the institutional dynamics of a transition economy, while the comparison with Switzerland—an advanced destination governance model—offers a benchmark for evaluating fiscal effectiveness and coordination.

The Literature Review also recognizes that tourism taxes are not synonymous with tourist levies intended to mitigate negative environmental impacts. Instead, accommodation tax is primarily a fiscal tool designed to generate resources for destination development and promotion (Sandford, 2024). Although collected from private establishments and visitors, these revenues are classified as public income, since any compulsory levy imposed by government authority and administered through public budgets constitutes public revenue (OECD, 2021; Stiglitz & Rosengard, 2015).

2. Literature Review

The term accommodation tax (also referred to as hotel occupancy tax, lodging tax, room tax, bed tax, or tourist tax) captures a specific fiscal instrument applied to short-term overnight stays and imposed on the accommodation provider or guest, rather than broader tourism expenditure. According to L. S. Gökteş and Erdem (2024), it is “a special and typically regional type of tax collected per night from temporary staying tourists.” Sandford (2024) further describes such levies as being charged either per occupied room or bed per night, or as a percentage of the room price, under the label tourist tax.

The Tourism Taxes by Design white paper (European Tourism Association et al., 2024) differentiates accommodation-specific levies from other tourism taxes (e.g., arrival/departure levies, rental car surcharges) by their base (overnight stay) and use (destination management). Empirical studies such as Rosselló-Nadal and Sansó (2017) examine how rate structure (flat fee per night vs. percentage of room revenue) influences visitor behavior and demand.

In this study, accommodation tax is defined as a levy imposed on overnight stays in commercial lodging establishments (hotels, guesthouses, short-term rentals) by local or regional authorities and collected by accommodation providers on behalf of the authority.

Researchers in the tourism field have extensively studied the effects of tourism taxation since the late 1970s. A growing body of literature has analyzed the economic impacts of indirect taxation on tourism activities, particularly focusing on its effects on the accommodation sector (Alfano et al., 2022). Previous research has presented theoretical justifications

that support and oppose the implementation of an accommodation tax, yielding varied outcomes: some scholars have demonstrated that tourist demand remains largely unaffected by such taxation (Mak & Nishimura, 1979; Combs & Elledge, 1979; Bonham & Gangnes, 1996; Notaro et al., 2018; Soares et al., 2022; L. Göktaş & Çetin, 2023), whereas others have indicated that the tourism market responds to fluctuations in prices (taxes) (Aguiló et al., 2005; Durbarry, 2008; Lee, 2014; Arguea & Hawkins, 2015; Biagi et al., 2016; Heffer-Flaata et al., 2021; Biagi et al., 2021). Recent studies support the latter perspective (Table 1).

Table 1. Studies debating the use of the accommodation tax in tourism.

Study	Goals/Aims	Findings
Lee (2014)	Assess the impact of the hotel occupancy tax introduction in 2007 on Midland hotels in Texas, compared to the adjacent Odessa lodging submarket.	Midland hotels performed worse compared to the Odessa lodging submarket after the tax introduction.
Arguea and Hawkins (2015)	Analyze the elasticity of bed tax base across Florida counties (1997–2012) in response to tax rate increase.	A large short-run decline was observed in the hotel tax base due to a tax rate increase.
Biagi et al. (2016)	Study effects of tourism tax on tourist flows in Sardinia, Italy (2006–2011), focusing on domestic vs. international demand.	Tourism tax led to a decline in domestic tourist demand but not in international demand.
European Commission (2017)	Recommend a reduction in tourism taxes to enhance destination competitiveness and support tourism.	Reduction in tourism taxes is suggested to improve destination competitiveness and support tourism.
Notaro et al. (2018)	Examine the willingness of tourists to pay tourist tax to support local development initiatives in the Italian Alps.	Tourists are willing to pay tourist tax to support local development initiatives.
Sharma et al. (2022)	Explore effects of lodging taxes on hotel performance (RevPar) in the US, focusing on group vs. transient bookings.	Lodging taxes have a more negative effect on hotel performance (RevPar) for group bookings than for transient bookings.
Biagi et al. (2021)	Examine how the tourist tax affects tourism demand in Italy (Rome, Florence, Padua) using time series analysis, static CGE method, DD approach, and placebo analysis.	Tourists in Italy are not sensitive to price increases due to the tourist tax.
Heffer-Flaata et al. (2021)	Investigate the elasticity of visitor demand to accommodation taxes for UK travelers to Spanish, French, and Italian destinations (2012–2018).	UK international tourists are sensitive to hotel taxes, with varying impacts between peak and off-peak periods and across destination countries.
Alfano et al. (2022)	Explore factors influencing the adoption of tourist accommodation tax in Italian municipalities.	Probability of introducing tourist accommodation tax linked to municipality size, fiscal conditions, tourist attractiveness, electoral disproportionality, and strategic interactions.
Soares et al. (2022)	Investigate the perception of tourist tax implementation in Santiago de Compostela and suggest future tourism strategies.	Positive perception of tourist tax implementation in Santiago de Compostela, suggesting future tourism strategies to mitigate negative effects and enhance the resident–visitor relationship.
L. Göktaş and Çetin (2023)	Determine tourists' willingness to pay tourist tax and identify factors affecting willingness in Turkey.	Tourists' willingness to pay tourist tax depends on the expenditure items specified, cultural heritage support scenario, socio-demographics, knowledge level, travel content, and behavioral factors.
Chen et al. (2023)	Assess the effectiveness of tax reduction and financial subsidies for residents in facilitating post-pandemic tourism recovery.	Tax reduction and financial subsidies for residents have been found ineffective in facilitating a quick post-pandemic tourism recovery. Other policy measures are suggested.
Sour and Arcos (2024)	Assess the effectiveness of accommodation tax collection at the state level in Mexico from 2010 to 2020.	States with beachfront locations and tourist attractions tend to exhibit greater efficiency in collecting accommodation taxes.

Lee (2014) discovered that, following the implementation of a hotel occupancy tax in 2007, midland hotels in Texas performed worse than neighboring Odessa lodging submarkets. Similarly, Arguea and Hawkins (2015) analyzed bed tax base elasticity across Florida counties from 1997 to 2012 and observed a substantial short-term decline in the hotel tax base due to an increase in the tax rate. Similarly, Biagi et al. (2016), who studied the impact of tourism tax on tourist flows in Sardinia, Italy, from 2006 to 2011, confirmed a decline in domestic tourist demand, but not international demand. In addition, the European Commission (2017) recommended reducing tourism taxes to enhance destination competitiveness and support tourism. This also mirrors the research of Heffer-Flaata et al. (2021), who found that hotel taxation negatively affected visitor flows, particularly during peak periods and in French destinations. This recommendation aligns with the findings of Biagi et al. (2021), who reported that tourists' insensitivity to price increases due to tourist taxes, suggesting that lower taxes could improve destination competitiveness.

Notaro et al. (2018) found that tourists in the Italian Alps were willing to pay tourist taxes to support local development. Similarly, Soares et al. (2022) reported positive public perceptions regarding the implementation of a tourist tax in Santiago de Compostela, highlighting a need for strategic tourism planning to address negative impacts. This finding underscores the importance of considering public perceptions and stakeholder engagement in the design and implementation of tourism taxation policies. In addition, L. Göktaş and Çetin (2023) also noted tourists' willingness to pay taxes to enhance sustainable tourism. These findings emphasize that tourists' willingness to pay is determined by their use of funds for the sustainable development of a destination, as previously pointed out (Piriyapada & Wang, 2015).

Sharma et al. (2022) show that an accommodation tax can have both positive and negative impacts on visitors. They analyzed the impact of lodging taxes on US hotels, focusing on two main market segments. Their study, based on data from 2013 to 2018, revealed that lodging taxes have a more negative effect on hotel performance (RevPar) for group bookings than for transient bookings.

In connection with the pandemic, accommodation tax, and tourism recovery, Chen et al. (2023) found that tax reductions and financial subsidies for residents did not expedite post-pandemic tourism recovery, advocating for alternative policy measures. This suggests that traditional approaches to taxation and incentives may not always yield desired outcomes in the context of tourism recovery, highlighting the need for innovative and targeted policy interventions.

Sour and Arcos (2024) highlighted factors influencing the effectiveness of lodging tax collection. They analyzed data from 32 Mexican states. Their study, based on data from 2010 to 2020, revealed that states located on the coast and with significant tourist attractions tend to demonstrate higher lodging tax collection efficiency. They also identified key factors influencing lodging tax collection efficiency: regional tourist traffic, GDP, and employment rates in the tourism sector. This suggests that local governments should consider the specific economic conditions and industry dynamics in their regions to optimize lodging tax collection strategies.

Over the years, research on accommodation tax has focused on its use in sustainable development as a tool for the financial management of the destination (Table 2).

Table 2. Studies debating the financial management of destinations through sustainable tourism development.

Study	Main Findings
Palmer and Riera (2003)	Suggested that an occupancy tax on tourism stays could address negative externalities from tourism and support resource preservation efforts.

Table 2. Cont.

Study	Main Findings
Gooroochurn and Sinclair (2005)	Proposed that an accommodation tax could potentially alleviate congestion issues in tourist destinations.
Gago et al. (2009)	Supported the idea that an accommodation tax could alleviate congestion issues in tourist destinations.
Sheng and Tsui (2009)	Highlighted the role of destination market power in determining the impact of tourism taxes on social welfare, suggesting that considering broader social and environmental contexts could enhance their welfare benefits.
do Valle et al. (2012)	Discovered that sun-and-beach tourists were generally unwilling to pay accommodation taxes, while environmentally conscious and nature-oriented tourists showed more willingness.
Ponjan and Thirawat (2016)	Demonstrated that tourism tax cuts could mitigate the adverse effects of natural disasters on tourism.
Cetin et al. (2017)	Visitors are more likely to pay a tax when this improves their experiences, but they do not want to take on liability concerning matters relating to destination sustainability.
Durán-Román et al. (2021)	Emphasized the positive role of tourism tax cuts in enhancing the sustainability of tourism destinations.
Cárdenas-García et al. (2022)	Tourism taxation is one of the tools that can effectively contribute to obtaining resources that favor the development of policies to improve sustainability and the tourist experience in the destination.
L. Gökteş and Çetin (2023)	Visitors are willing to pay higher rates of accommodation tax if the tax is earmarked for specific investments in sustainable tourism.
Ortega-Rodríguez et al. (2024)	A relationship was found between tourists' positive attitudes towards green policies and their willingness to pay accommodation taxes.

Palmer and Riera (2003) proposed that levying an accommodation tax on tourism stays could effectively address negative externalities arising from tourism activities while concurrently supporting efforts towards resource preservation. Building upon this notion, Gooroochurn and Sinclair (2005) and Gago et al. (2009) suggest that implementing an accommodation tax could offer a viable solution to congestion issues in tourist destinations. However, the acceptance of such taxation measures among tourists varies across different demand segments. do Valle et al. (2012) discovered that, while typical sun-and-beach tourists, constituting a dominant segment of demand in many destinations, may exhibit reluctance to pay accommodation taxes, environmentally conscious and nature-oriented tourists display higher receptiveness to such taxation initiatives. On the other hand, Cetin et al. (2017) found that visitors are more willing to pay accommodation tax when it contributes to their experience directly. Additionally, research by L. Gökteş and Çetin (2023) indicates that tourists are willing to pay higher rates of accommodation tax if the tax is allocated to specific investments in sustainable tourism. Ortega-Rodríguez et al. (2024) discovered that tourists' positive attitudes towards green policies, their ecological and pro-ecological attitudes, increase their willingness to pay accommodation taxes. The research results of Cetin et al. (2017), L. Gökteş and Çetin (2023), and Ortega-Rodríguez et al. (2024) highlight the importance of considering the diverse preferences and behaviors of individual tourist segments when designing effective tax policies. In turn, Cárdenas-García et al. (2022) proved in their research that taxes play an important role in integrating the principles of sustainable development and enriching tourists' experiences.

Moreover, the impact of tourism taxes extends beyond economic considerations to encompass broader implications for social welfare. [Sheng and Tsui \(2009\)](#) highlight the role of destination market power in shaping the effects of tourism taxes on social welfare, emphasizing the need to evaluate taxation measures within a broader social and environmental context to maximize their welfare-enhancing potential. In addition to its social and economic dimensions, tourism taxation has also been explored in the context of natural disaster management and sustainability. [Ponjan and Thirawat \(2016\)](#) demonstrated that tax cuts in the aftermath of natural disasters could mitigate the adverse effects on tourism, while [Durán-Román et al. \(2021\)](#) emphasized the positive role of tax reductions in enhancing the sustainability of tourism destinations.

Effective tax management within the tourism sector is paramount for several reasons. First, taxes contribute to economic growth by providing a stable source of revenue for governments, which can then be reinvested in tourism infrastructure and promotional activities ([Nunkoo & Ramkissoon, 2011](#)). Second, it plays a crucial role in influencing the competitiveness of tourism destinations, with tax policies directly impacting destination appeal and visitor demands ([Herman et al., 2019](#)). Furthermore, taxation serves as a critical tool for governments to finance public services, infrastructure development, and tourism initiatives. Additionally, tax policies can serve as regulatory mechanisms that shape the behavior of tourism businesses and visitors alike ([Herman et al., 2023](#)). For instance, accommodation taxes and tourist levies have been employed to manage issues such as overcrowding and environmental degradation in popular tourist destinations. Moreover, taxes can support environmental and cultural preservation efforts with revenue allocated to conservation initiatives and heritage protection programs ([Yu et al., 2023](#)).

Accommodation taxes are widespread in tourism, typically charged per person or per night. These constitute a small part of the total accommodation cost and are commonly applied across Europe ([Alfano et al., 2022](#)). As an examination conducted by [Heffer-Flaata et al. \(2021\)](#) revealed, approximately 75% of the 20 most frequented European cities implemented some form of tourism tax. In EU member states, revenue from tourist taxes allocated to local administrations can be collected through three distinct methods: per person per night, per room per night, or as a percentage of the room rate ([L. Göktaş & Polat, 2019](#)). The accommodation tax is applied in 18 EU countries, but is not collected in a third of the EU countries. The rate ranges from 0.10 EUR to 7.50 EUR. On average, the rate is lower in Eastern European countries, where accommodation prices are also lower. The average rate ranges from 0.40 EUR to 2.50 EUR. The rates are mostly differentiated according to accommodation type.

Despite the potential benefits of taxation in the tourism sector, challenges and concerns persist (Table 3). Stakeholders, particularly those within the accommodation sector, may resist taxes implementation, viewing it as burdensome or unfair ([Nunkoo, 2015](#); [Reinhold et al., 2018](#); [Ikeji & Yamada, 2020](#)). Although earmarking taxes for tourism-related purposes enhances transparency and accountability, it may not secure support from accommodation providers ([Reinhold et al., 2018](#)). For instance, [Cantallops \(2004\)](#) highlighted strong opposition to the accommodation tax in the Balearic Islands, where managers argued that its selective application unfairly targeted regulated accommodations while omitting unregulated ones, such as villas and apartments. Similarly, managers in destinations experiencing high volumes of day visitors may view the tax as unjust because they bear the burden of financing tourism initiatives.

Previous research on tourism taxation has explored various perspectives, economic, administrative, and governance-related. Economic studies, such as [Mak and Nishimura \(1979\)](#), [Bonham and Gangnes \(1996\)](#), and [Biagi et al. \(2016\)](#), focused on the effects of taxes on demand elasticity and visitor numbers. More recent contributions ([Heffer-Flaata et al.,](#)

2021; Alfano et al., 2022; Soares et al., 2022) have emphasized fiscal efficiency, competitiveness, and governance implications. Despite this evolution, most analyses concern mature Western or coastal destinations with established institutional frameworks and efficient tax administration.

Table 3. Advantages, disadvantages, and challenges of tourism taxation.

Aspects	Advantages	Disadvantages	Challenges
Economic	A sustainable source of income for countries and regions Influence on the development of regional infrastructure Financing regional promotional activities Help in addressing the negative impacts of tourism development	Decreased regional competitiveness Reduced corporate profitability Decline in tourism demand Short-term economic impacts	Balancing income and regional competitiveness Coordination between stakeholders
Environmental	Mitigating the negative impacts of tourism crises Helping to increase tourism resilience Reducing overtourism Protecting the environment	Ineffective when misused	Ensuring that tourism tax revenues are actually spent on sustainable development
Social	Increasing social well-being financing local social initiatives	Price sensitivity of certain tourist groups	Achieving fairness in tax design

As Reinhold et al. (2018) note, the academic debate has shifted from whether to tax tourism to how taxation revenues are governed and distributed. However, empirical research on governance arrangements and revenue allocation remains scarce, particularly in emerging or post-transition contexts. Similarly, while recent studies (L. Göktaş & Çetin, 2023; Ortega-Rodríguez et al., 2024) link accommodation taxation to sustainable tourism, they rarely consider how local institutional capacity or destination maturity mediate this relationship.

Consequently, there is limited understanding of how accommodation tax systems operate in countries where DMOs are newly established and depend simultaneously on public allocations and private contributions. The Slovak Republic offers an ideal empirical setting to address this gap. Its DMO system, introduced systematically only after 2010, exemplifies the ongoing institutionalization of destination governance in a transition economy, where the link between accommodation-tax collection and DMO funding is legally codified but under-researched.

By examining this case, the present study contributes to bridging a gap in tourism taxation literature: it connects the well-studied economic and behavioral dimensions of taxation with the less explored institutional and governance perspectives, providing new insight into how fiscal mechanisms evolve within emerging European destinations.

3. Materials and Methods

3.1. Research Context and Case Selection

Slovakia represents an emerging European tourism destination whose governance structures are still consolidating, making it a valuable empirical context for examining destination management and funding mechanisms. The country's tourism sector has developed rapidly since 2010, supported by national and regional initiatives to professionalize destination management through public–private partnerships. The Act No. 91/2010 Coll.

on the Support of Tourism formally introduced DMOs as voluntary associations of public and private stakeholders, reflecting the broader European trend toward collaborative governance (Gajdošík et al., 2017; OECD, 2024b).

At the national level, tourism policy falls under the Ministry of Tourism and Sports of the Slovak Republic, while regional and local DMOs coordinate marketing, product development, and infrastructure support at the sub-national level (OECD, 2022). Despite its rich natural and cultural resources, Slovakia remains a relatively new and still “opening” destination compared with established Western European markets, offering insight into the institutional and financial challenges of destination governance in transition economies.

3.2. Data Sources

Two complementary datasets were analyzed in this study. First, data for 905 Slovak municipalities covering the period 2017–2023 were used to describe accommodation-tax revenues and their distribution across regions. These municipal-level data served for descriptive and comparative statistical analysis, illustrating the fiscal importance and spatial variability of tourism taxation in Slovakia.

Second, to assess the link between destination funding and sustainability, a separate DMO-level dataset was constructed. This included information on total subsidies received and the amount of those subsidies explicitly allocated to the development of sustainable tourism products. Data were obtained from the annual reports of all Slovak DMOs that publish financial statements, as well as from the Central Register of Contracts between DMOs and the Ministry of Transport of the Slovak Republic.

3.3. Analytical Methods

To explore the relationship between overall funding and sustainability-oriented expenditure, we applied the Spearman correlation coefficient, a non-parametric measure suitable for non-normally distributed financial data and ordinal relationships (Dancey & Reidy, 2017). The coefficient assesses the strength and direction of the monotonic association between two variables—here, total subsidies and subsidies devoted to sustainable products. Because the sample size was limited to DMOs with publicly available reports and the purpose was exploratory rather than causal, correlation analysis was preferred over regression-based models. Statistical significance was evaluated at the 5% level ($p < 0.05$), and correlation strength was interpreted following Cohen's (1988) guidelines ($|r| < 0.3$ weak; 0.3–0.5 moderate; >0.5 strong).

This approach enabled an assessment of whether higher overall funding levels are systematically associated with greater investments in sustainability, providing insight into how financial management practices contribute to sustainable tourism development in Slovakia.

3.4. Comparative Benchmarking

The benchmarking of Slovakia against Switzerland was aimed at contextualizing the development of destination management funding within an established European framework. Switzerland was selected because of its long-standing DMO network and transparent accommodation tax system, often referenced in OECD tourism policy reviews as a best-practice model for public–private coordination.

Nevertheless, Switzerland should not be interpreted as a direct or normative benchmark for Slovakia. The two countries differ substantially in their administrative traditions, fiscal decentralization, and legal frameworks governing tourism. Switzerland's tourism governance model has evolved within a long-standing federal and market-oriented environment where entrepreneurs play a central role in DMO management. In contrast, Slovakia represents a post-transition economy in which DMOs are publicly initiated, financially dependent on state subsidies, and still undergoing institutional consolidation.

Therefore, the Swiss case is used here primarily as a reference framework illustrating structural contrasts and governance diversity within Europe rather than as a prescriptive standard for replication.

The comparison focused on four key dimensions:

- (1) Funding structure (share of accommodation tax in total DMO revenue),
- (2) Governance model (degree of decentralization and stakeholder composition),
- (3) Fiscal intensity (approximate accommodation tax per overnight stay and per capita),
- (4) Institutional maturity (years since national DMO legislation and coverage of local DMOs).

To ensure comparability between a large transition economy and a mature small economy, indicators were normalized relative to population, number of overnight stays, and DMO coverage. Because several variables are qualitative, the analysis followed a descriptive benchmarking approach guided by [OECD \(2024b\)](#) and [Beritelli and Laesser \(2018\)](#), focusing on governance patterns and funding ratios rather than absolute financial magnitudes.

4. Results

In Slovakia, the accommodation tax has a predecessor in spa and recreation fees. The spa tax (Kurtax) was introduced in Australia and Hungary. However, it has a purposeful use in tourism in most countries. This is still the case in Austria, Germany, and Switzerland ([Hornok, 2021a](#)). The basic definition of tax is given in the Act of the National Council of the Slovak Republic no. 582/2004. The law provides a broad definition of tax, leaving its implementation to local governments, who establish detailed regulations. The tax applies to temporary stays in facilities that offer accommodation services, with taxpayers being temporary residents. It is calculated based on the number of overnight stays, with a rate per person per night determined by the municipalities in euros. Each municipality has autonomy in setting rates without specifying minimum or maximum values. Additionally, municipalities may opt for a flat annual tax, exempting operators from guest-record-keeping obligations ([Hornok, 2022](#)).

Determining the accommodation tax rate is the responsibility of the municipal government; therefore, there are fundamental differences in its amount ([Hornok, 2019](#)). The average tax rate for accommodation in individual regions, calculated as a share of tax revenue for accommodation and the number of overnight stays, was the highest in the capital city of Bratislava 2.42 EUR (1.93 EUR in 2022), and the lowest in the Trenčín Region, where it did not exceed 1.00 EUR.

The increase in the average price for accommodation since 2017 was 42% and the increase in the average tax rate was 47% (Table 4). The share of accommodation tax on the average accommodation price increased slightly.

The monthly collection of taxes results in fluctuations in the income of local municipal budgets, depending on the development of visitors at the destination. The seasonality of accommodation tax income is demonstrated by the development of income in 2023 and 2022 (Table 5). While the distribution of income for the whole of Slovakia has not changed year-on-year, a significant fluctuation is visible in Demänovská Dolina, which is an important tourism center. Even though the rate in this municipality changed from 1.00 EUR in 2022 to 1.50 EUR in 2023, rate changes always occurred on 1 January and, therefore, did not affect seasonal fluctuations. The opposite was observed in Bratislava, the capital city, where the rate change occurred during the year 2023 and had an impact on the yield in the second half of the year.

Table 4. The accommodation tax rate in Slovakia from 2017–2023.

Slovakia	Acc. Tax Revenue	Overnight Stays	Tax Rate (Eur)	Price (Eur)
2023	21,244,280	14,851,364	1.43	37.9
2022	14,921,711	12,719,545	1.17	34.1
2021	9,934,529	8,169,505	1.22	29.1
2020	11,111,058	9,790,597	1.13	28.3
2019	16,225,300	17,703,695	0.92	29.2
2018	15,011,918	15,515,083	0.98	27.6
2017	14,529,815	14,936,762	0.97	26.6

Table 5. Accommodation tax income 2022–2023 in the most visited destinations in Slovakia.

	Accommodation Tax (EUR)		Accommodation Tax (EUR)		Months 1–6 (%)	
	2023	202306	2022	202206	2023	2022
Slovakia	21,244,280	7,710,781	14,921,711	5,308,208	36	36
Bratislava	5,798,099	2,022,290	3,548,516	1,330,343	35	37
High Tatras	1,737,117	692,945	1,131,157	370,619	40	33
Piešťany	909,961	339,157	651,194	223,189	37	34
Dudince	431,466	176,469	426,679	145,849	41	34
Košice	1,086,274	460,319	612,266	227,381	42	37
Demänovská Dolina	724,184	259,883	413,994	210,695	36	51

Between 2017 and 2023, the average accommodation tax rate increased by 47%, while average accommodation prices rose by 42%. This parallel movement likely reflects the broader inflationary trend and post-pandemic recovery of tourism demand rather than a deliberate fiscal policy change. Similar patterns have been observed in other European markets during the same period (OECD, 2024a; Eurostat, 2023).

Cities and municipalities with the highest share of accommodation tax revenue per inhabitant, such as Demänovská dolina, have, thanks to tourism, the same budget as villages with eight times the number of inhabitants. In addition to the income of municipal budgets, the tax procedure for accommodation tax is a valuable source of information about visitors (Gúčík & Hornok, 2021).

Monthly income data show a sharp concentration of revenues in summer months, underscoring the strong seasonality of Slovak tourism. National statistics confirm that July and August account for the highest shares of overnight stays and accommodation receipts (Statistical Office of the Slovak Republic, 2023). These fluctuations mirror visitor flows rather than tax-policy effects and align with evidence that tourism seasonality strongly influences the timing and efficiency of lodging-tax collection (Sunaningsih et al., 2024). Almost half of the revenues of the current municipalities' budgets are tax revenues, 48% due to the share of income tax from individuals. Non-tax income of the regular budget of the municipality is created from 10%—income from business and property ownership, from administrative fees and other fees and payments, income from interest from domestic and foreign loans, repayable financial assistance, deposits and premiums, and other non-tax income. 42% of the revenues are grants and transfers from the state budget—ordinary grants and transfers, and capital grants and transfers intended for financing the competencies of the transferred performance of the state administration. Most funds were directed to the field of education, the rest to public services (registry, population register), and the economic field to construction and road transport. Other activities provided by municipalities within their self-governing powers include supporting regional development, tourism, housing development, and infrastructure renewal. This amount also includes funds provided by

individual chapters for financing joint projects within the EU. In municipalities where the revenue from accommodation tax is more than 100,000 EUR, the share of tax revenue is 9% higher. This increase occurred at the expense of transfer payments; the share fell to 33% (Figure 1).

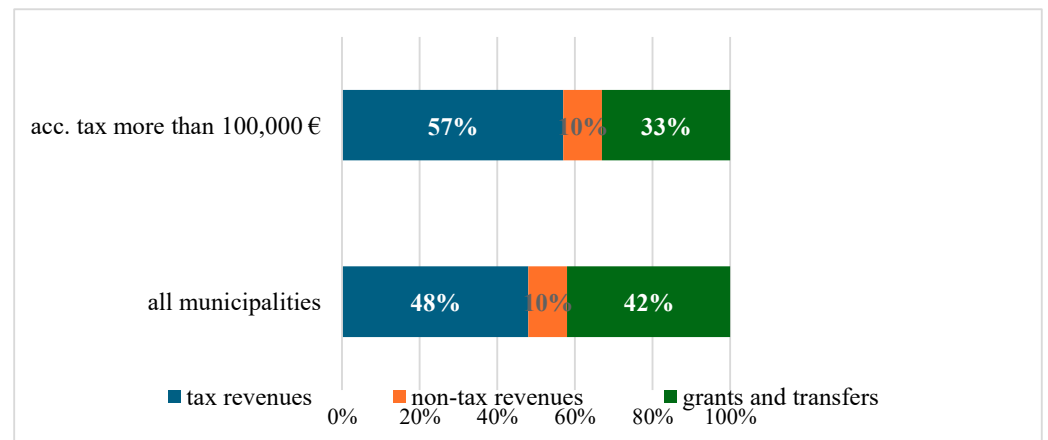


Figure 1. Income structure of municipalities' budgets.

Figure 2 shows a 9% increase in the share of accommodation-tax income within the total municipal budget of tourism-intensive municipalities. While this suggests improved fiscal self-sufficiency, the increase does not necessarily imply enhanced sustainability. As Alfano et al. (2022) argue, higher tourism-related fiscal shares may improve short-term revenue autonomy but can also increase fiscal vulnerability if visitor demand declines. Therefore, the observed trend can be interpreted as a fiscal, not necessarily sustainable, improvement—unless part of the additional revenue is reinvested in environmental or infrastructure projects.

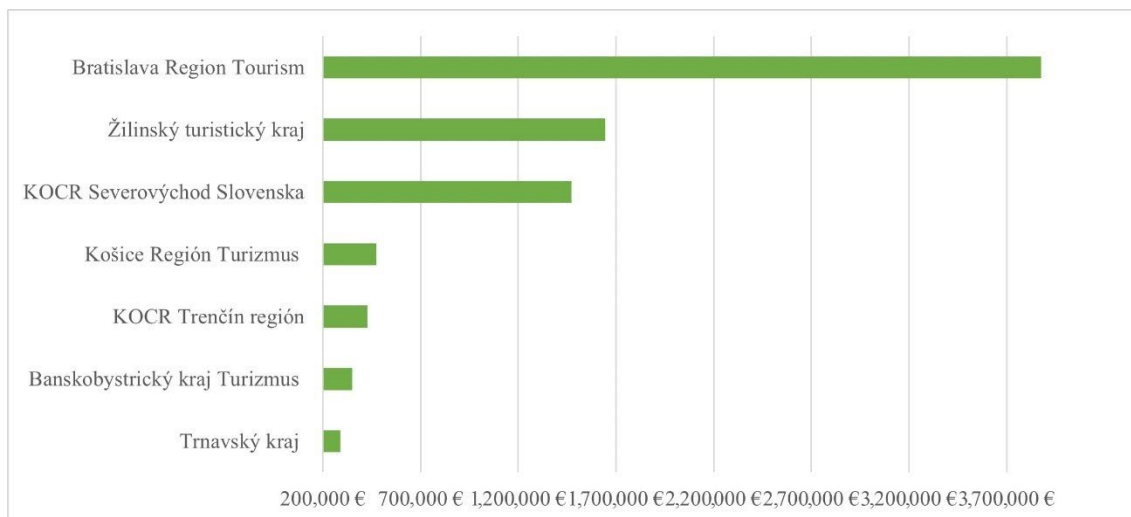


Figure 2. Income structure of municipalities' budgets. Notes: Žilinský turistický kraj—Žilina Tourism Region. KOCR Severovýchod Slovenska—Northeast Slovak Tourism Region. Košice Región Turizmus—Košice Tourism Region. KOCR Trenčín región—Trenčín Tourism Region. Banskobystrický kraj Turizmus—Banská Bystrica Tourism Region. Trnavský kraj—Trnava Tourism Region.

Accommodation tax was levied in 878 municipalities in 2022, and a year later, it was already 905. This represents the highest number since 2012, when the accommodation tax was levied on only 720 municipalities. The share of the accommodation tax in the total tax revenue of cities and municipalities where the accommodation tax was collected

varied from 0.78% in 2021 to 1.13% in 2023. Apart from the COVID period, the share of the accommodation tax in the total tax revenue of the municipality is at the level of one percent, even though the tax revenue increased by more than 240%. In 2023, there were seven municipalities in Slovakia with a share of accommodation tax in total taxes higher than 20%. The share higher than 10% is in another 18, and more than 5% is in another 22 municipalities. An indirect benefit of the presence of tourism is the increased income from taxes imposed on buildings and accommodation facilities.

The new significant benefit of the accommodation tax is defined in the Tourism Support Act. The state subsidy ceiling for DMO at a local level is set at 90% of the aggregate amount of accommodation tax collected in member municipalities associated with the DMO for the year preceding the previous budget year. At DMO, it is 10%. The subsidy can be used by the DMO for marketing and promotion, activities of the tourist information center, creation and operation of the reservation system, sustainable tourism products, tourism infrastructure, strategic documents, statistics and surveys, service quality systems, and education (Hornok, 2021b).

For a DMO to optimize the financial management tasks of a destination, it is necessary that the activities performed by the DMO are effective. The activities of DMOs in Slovakia at the regional and local levels are defined in the Tourism Support Act. The activities of DMOs in Slovakia at local and regional levels are financed by member contributions, subsidies, and their own activities (Table 6). The total amount of subsidies provided in the years 2012–2022 was 59,362,603.20 EUR.

Table 6. Composition of incomes of destination management organizations at the regional and local level in Slovakia.

DMO Income in %/Organization Level	Regional	Local	Average
Subsidies	29	44	40
membership fees	64	53	56
own activity	7	3	4

Income from own activities makes up approximately only 4% of the income of DMOs in Slovakia. From a long-term perspective, the current structure of income composition of DMOs is unsustainable and ineffective. The subsidy provision scheme changes regularly, and there may be a situation where subsidies stop being provided completely. The amount of membership fees, which make up approximately 56% of the budget of management organizations, can also change. Due to the impact of the pandemic, many members of DMOs do not have enough financial resources to pay the membership fee. The DMOs thus lose significant sources of funding, as the amount of the subsidy also depends on the membership fees.

Over the past nine years, subsidies have increased by more than 5.1 million EUR. However, it still does not reach the maximum possible level, which is accommodation tax revenue. By amending the law, the maximum subsidy amount was fixed at the level of 2019 when the tax revenue reached 16 million EUR.

The structure of the subsidies provided is relatively uneven in Slovakia (Figure 2). The Ministry can provide a subsidy to a regional organization in the same amount as the membership contribution of a higher territorial unit, while the maximum amount of subsidy to a regional organization is limited to 10% of the accommodation tax of all member municipalities of regional organizations.

The Ministry can provide a subsidy to a DMO at a local level in the same amount as the aggregate value of the selected member contributions of the regional organization, while the maximum amount of the subsidy to the regional organization is limited to 90%

of the aggregate value of the collected accommodation tax for all member municipalities. The current method of providing subsidies deepens regional disparities, as regions with strongly developed tourism are entitled to a higher subsidy, whereas regions with less developed tourism are entitled to a lower subsidy (Figure 3).

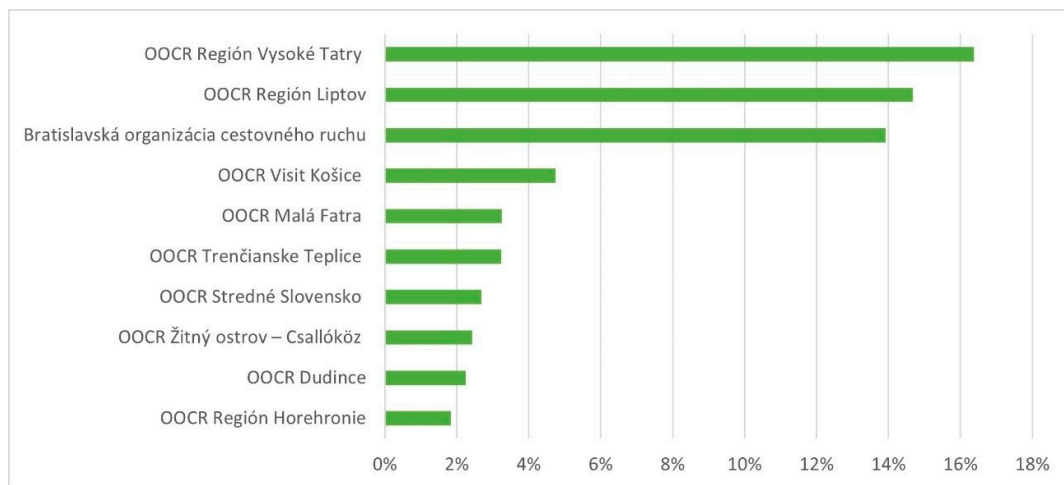


Figure 3. Subsidy shares in 10 regional DMOs with the highest volume of subsidies in 2012–2022. **Notes:** Local Tourism Organisation (LTO). OOCR Región Vysoké Tatry—LTO High Tatras. OOCR Región Liptov—LTO Liptov Region. Bratislavská organizácia cestovného ruchu—LTO Bratislava. OOCR Visit Košice—LTO Visit Košice. OOCR Malá Fatra—LTO Malá Fatra. OOCR Trenčianske Teplice—LTO Trenčianske Teplice. OOCR Stredné Slovensko—LTO Central Slovakia. OOCR Žitný ostrov—Csallóköz—LTO Žitný ostrov—Csallóköz. OOCR Dudince—LTO Dudince. OOCR Región Horehronie—LTO Horehronie Region.

It looks different in Switzerland, where the activities of DMOs are financed in different ways, and the financing of organizations depends on their legal form. Management organizations at the regional and local levels in Switzerland mostly take the form of joint-stock companies or associations; some organizations exist in the form of cooperatives or other forms. Organizations are financed mainly by accommodation tax, contributions from public sources, their own activities, and member contributions (Table 7).

Table 7. Composition of incomes of destination management organizations at the regional and local level in Switzerland.

DMO Income in %/Organization Level	Regional	Local	Average
accommodation tax	36	34	35
public finances	32	32	32
own activity	22	24	23
membership fees	10	10	10

Source: Elaboration based on (Laesser et al., 2023).

Data for Switzerland were compiled from the State Secretariat for Economic Affairs (Laesser et al., 2023) and the Swiss Tourism Federation (Federal Statistical Office Switzerland, 2023). All figures represent percent shares of total DMO budgets and are expressed as percentages (%) rather than absolute monetary values to ensure comparability with Slovak data. Where official breakdowns were unavailable, proportional estimates were derived from published SECO annual tourism reports, normalized per overnight stay. This approach enables structural comparison without implying direct numerical equivalence.

The main difference in the composition of the income of DMOs at the regional and local levels in Slovakia and Switzerland is in the share of member contributions, while,

in Switzerland, this income is only approximately 10%, and in Slovakia, this income is 56%. Another significant difference is income from own activities, which accounts for approximately 23% in Switzerland, while in Slovakia it is only 4%. Income from DMOs' own activities in Switzerland is made up mainly of commissions, royalties, sales of products, and provision of services to third parties. Commissions are earned by third-party service providers who offer their products and services through the organization. Often, these are commissions from accommodation facilities, travel agencies, and other service providers. Royalties and licenses refer to royalties that an organization can receive for the use of its brand or intellectual property by third parties. Services provided by organizations to third parties most commonly include marketing activities, event planning, or consulting services.

Another significant difference in the income structure of DMOs in Switzerland is the accommodation tax income, as in Slovakia, the accommodation tax is income to the budget of the local government and affects the budget of the organization only in connection with determining the maximum amount of the provided subsidy. The difference in the income of DMOs is also observed in contributions from public sources, which DMOs in Slovakia do not have in the composition of income. Approximately 6% of these revenues in Switzerland are resources to cover costs that are not tied to specific performance goals of the organizations but are intended to support their activities. These costs are primarily operating and labor costs, which must be paid from their own resources in Slovakia.

The adoption of Tourism Support Act No. 91/2010 stimulated the creation of management organizations at the regional and local levels. By amending the Act dated 1 January 2020, the activity "development and support of tourism products" was changed to "development and support of sustainable tourism products". To determine the extent to which this amendment influenced the development of sustainable tourism, we checked the Spearman correlation coefficient.

The results of Spearman's correlation coefficient showed a moderately strong direct relationship between the amendment of Tourism Support Act No. 91/2010 and sustainable tourism development (Table 8). To 2020–2022, an average of 21% of the total volume of subsidies was provided for the development and support of sustainable products, and 66% of these subsidies were actually used for the creation and support of sustainable products. We considered sustainable products to be those that were designed, developed, and provided in a way that minimized negative impacts on the natural, social, and economic environment, while maximizing the benefits for all stakeholders. The goal is to provide visitors with unique experiences while contributing to sustainable tourism development. For the subsidies provided to support truly sustainable products, closer cooperation between the Ministry of Transport of the Slovak Republic and Slovakia Travel, the national DMO, and the DMOs at regional and local levels is necessary. Cooperation enhances DMOs' knowledge of sustainable practices and ensures retrospective control of the expenditure of public funds.

Table 8. The results of Spearman's correlation coefficient when examining the relationship between the activities of DMOs and the sustainable development of tourism.

	Creation and Support of Sustainable Products
Subsidies from the Ministry of Transport	0.4760191

The Spearman correlation between total subsidies and funding directed toward sustainable product development was $\rho = 0.476$, indicating a moderate positive association. Economically, this suggests that DMOs receiving higher total subsidies tend, though not perfectly, to allocate a greater share of their budgets to sustainability-oriented activities. In practical terms, approximately 23% (ρ^2) of the variation in sustainability spending can

be associated with differences in total subsidies, implying that funding levels explain part—but not the majority—of sustainability outcomes. This moderate link reflects that while financial capacity is a prerequisite for sustainable initiatives, other factors such as managerial priorities, stakeholder engagement, and project eligibility criteria also play significant roles. Therefore, the relationship should be interpreted as indicative of resource dependence, not as causal evidence of efficient fund use.

The observed parallel growth in tax rates and accommodation prices supports earlier findings that tourism taxation tends to track price-level developments rather than independently suppress demand (Biagi et al., 2016; Heffer-Flaata et al., 2021). Similarly, the uneven municipal revenue increases echo concerns about fiscal disparities raised by Alfano et al. (2022), reinforcing the need for redistributive mechanisms within national tourism-funding frameworks.

Overall, the analysis revealed that accommodation-tax revenues grew significantly over the observed period, but this growth was uneven across regions. High-attraction areas such as Bratislava and the High Tatras generated the majority of revenues, while peripheral municipalities recorded negligible income. This regional imbalance highlights the dependence of fiscal performance on tourism density and destination maturity.

A comparison between Switzerland and Slovakia highlights different funding structures for DMOs, emphasizing the role of accommodation taxes and public contributions in supporting these entities. Swiss DMOs benefit from diverse income sources, including member contributions, own activities, and public funds, whereas Slovak DMOs rely heavily on member contributions and have limited revenue from their activities. This analysis underscores the importance of a balanced and diversified funding strategy for DMOs to ensure sustainable tourism development and effective destination management.

In addition, a moderate correlation ($\rho = 0.46$, $p < 0.05$) was found between total subsidies received by DMOs and the share allocated to sustainable products. This suggests that higher-funded DMOs tend to invest a greater proportion of their resources in sustainability-oriented projects, although causality cannot be inferred.

5. Discussion

The findings contribute to the ongoing debate on destination governance and DMO funding by situating the Slovak experience within the broader European and global context. Previous studies emphasized that DMOs operate within hybrid governance frameworks that combine public coordination with private resource generation (OECD, 2024a, 2024b). Consistent with these findings, our results confirm that accommodation taxes, while publicly administered, rely heavily on private-sector compliance and performance, reinforcing the interdependence between policy and stakeholders.

However, the Slovak case extends prior research by showing how emerging destinations with relatively new institutional structures can achieve effective public–private coordination despite limited fiscal autonomy. The comparative insights drawn from Switzerland must be interpreted with caution, as its institutional and fiscal arrangements are unique within Europe and only partially transferable to the post-transition conditions of Slovakia.

The study thus contributes theoretically by illustrating how DMO funding mechanisms evolve within transition economies, enriching existing models of destination governance (Valeri & Baggio, 2021). Our results also align with and extend academic research on tourism taxation and destination governance. The observed increase but marked geographic unevenness in accommodation-tax income mirrors findings that tourism-derived fiscal resources tend to concentrate in high-attraction localities, especially where collection is tied to overnight stays (Sour & Arcos, 2024; OECD, 2022). Whereas prior work has documented these patterns in Southern and Western Europe, the Slovak case adds evidence from

a Central-Eastern European transition economy, showing that rapid growth in nominal income does not automatically translate into broad fiscal impacts at the municipal level.

Second, the finding that the Tourism Support Act's subsidy scheme—linking DMO funding to accommodation-tax performance—tends to deepen inter-regional disparities supports earlier warnings that tax-linked subsidies may reward already successful destinations while doing little to assist less developed ones (Alfano et al., 2022; OECD, 2024b). By documenting how the design of subsidy mechanisms affects resource allocation, this study contributes empirically to debates about the equity implications of tourism finance. The amendment (allocating for sustainable products) and actual spending on sustainable tourism support theoretical expectations that fiscal instruments can mobilize resources for sustainability only when paired with monitoring and inter-institutional coordination.

Third, consistent with recent surveys and governance studies, Slovak DMOs show heavy reliance on membership fees and public subsidies while generating limited own-revenues—a funding composition that creates organizational vulnerability (Guix et al., 2024; Baños-Pino et al., 2024). Our paper contributes by providing a detailed income-structure breakdown (regional vs. local) that can inform DMO capacity-building and diversification strategies.

From a practical perspective, the findings highlight three actions for policymakers and DMO managers:

1. Redesign subsidy allocation rules to avoid reinforcing spatial inequalities.
2. Support revenue-smoothing mechanisms or reserve funds to manage seasonal volatility.
3. Encourage DMOs to expand their own-income activities to improve long-term resilience.

Overall, the Slovak example advances theory by illustrating how institutional rules interact with local tourism dynamics to shape funding outcomes and provides transferable policy lessons for other emerging destinations.

6. Conclusions

This paper examined accommodation tax as a tool of financial management in tourism destinations, using Slovakia as a case study and Switzerland as a comparative benchmark. The study demonstrated that accommodation tax revenues constitute a major yet unevenly distributed source of DMO funding. The case study presented extends prior research by showing how emerging destinations with relatively new institutional structures can achieve effective public–private coordination despite limited fiscal autonomy.

The research aims to bridge the gap between theoretical understanding of accommodation tax and its application in destination management, which was achieved through a combination of descriptive and correlational analyses. The results revealed that accommodation taxes serve as both fiscal and governance instruments linking private tourism activity to public destination management.

By situating the Slovak experience within a broader European context, the study contributes to tourism governance literature and offers guidance for policymakers seeking more equitable and sustainable DMO funding models. While Switzerland provides an informative benchmark for transparent and diversified DMO financing, its applicability to Slovakia remains limited by structural, administrative, and legal differences inherent to post-transition governance models. Recognizing these contextual disparities ensures that cross-national comparisons serve an explanatory rather than prescriptive function.

Implications for theory and practice:

- Theoretically, the study extends existing models of destination governance by incorporating post-transition contexts.
- Practically, it emphasizes the importance of transparent allocation, stakeholder participation, and diversification of DMO funding sources.

Limitations and future research:

The research was limited to publicly available municipal and DMO-level data; future studies could integrate micro-level tourism business data and apply longitudinal regression analysis to capture causal relationships. Comparative research across multiple CEE countries would further clarify how institutional maturity influences tourism tax effectiveness.

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Abbreviations

The following abbreviations are used in this manuscript:

GDP	Gross Domestic Product
DMO	Destination Management Organization
RevPar	Revenue Per Available Room
EU	European Union
EUR	Euro
Acc	Accommodation
LTO	Local Tourism Organisation

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