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Fee and spa subsidy – the evolution of legal regulations

Summary

The legislator's fee and spa subsidy established a source of income for a local government unit that has the status of a spa (health resort) municipality. The health resort municipality may collect the health resort fee from natural persons staying more than one day for health, tourist, leisure and training purposes in the area of the health resort, applying the allowances and preferences indicated in the relevant act implementing the own tasks in the scope of preserving the spa functions of health resort for the award of a spa subsidy from the state budget. Both sources of financing of the health resort municipality are the compensation for the lost income of the health resort municipalities due to statutory restrictions on the economic and investment development of this type of local government unit. Often there are conflicts of interpretation concerning the adoption and implementation of the collection of the health resort fee, as well as in matters concerning the rules, manner and purpose of the use of the fee and the health resort subsidy by the health resort municipalities.

The aim of the article is to present the most important aspects of the essence and legal nature of the fee and spa subsidy. The legal basis defining the functioning of the fee and spa subsidy has been discussed in historical perspective, from the late nineteenth century to the present, in the context of the income component of the spa commune under the provisions of administrative and tax law. The research considerations were based on the review of legislative acts regulating this matter in the aspect of the repealed and applicable law and positions presented in the literature on the subject. Proposals for legislative changes in this area have been presented, simultaneously indicating the purpose and effects of the amendment.

Keywords: local fees – spa fee – spa subsidy – health resort municipalities