



Press Office of the Constitutional Court

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*Press release of 21 April 2021*

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CRITERIA FOR REDUCING THE LEVEL OF STATE RESOURCES  
ALLOCATED TO THE MUNICIPAL SOLIDARITY FUND AND  
DISTRIBUTION ARRANGEMENTS: THE COURT ORDERS AN  
EXAMINATION AND HEARINGS

The criteria according to which a reduction in State funding for the Municipality Solidarity Fund has been ordered must be clarified in relation both to the IMU-TASI [single municipal tax - general services tax] compensatory quota as well as the traditional element of the Fund, which is only set to return to normal levels from 2024.

This ruling is contained in [Order no. 79](#) filed today (author of the order Angelo Buscema). In this order – issued during the course of constitutionality proceedings following the launch of a direct application by Liguria Region on behalf of the Liguria Council of Local Government Bodies – the Constitutional Court ordered a dedicated examination in order to obtain further specific information from the State Accountant General, the President of the Institute for Local Finances and Economy and the President of the Court of Auditors, involving also the hearing of the first two.

According to the Court, it is also necessary to clarify, as regards the allocation of the Fund, whether any critical aspects have been identified with specific reference to the criteria for calculating capacity to collect tax, in particular in relation to the tax gap between the market values and the cadastral values of real estate.

Rome, 21 April 2021