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Resolutions Adopted on Tax Matters By Local Self-Governments in Poland

ABSTRACT: Article 168 of the Constitution of the Republic of Poland of 2 April 1997 states: 'Local government units have the right to determine the amount of local taxes and fees to the extent specified by law.' This Article grants autonomy to local government units to legislate on the amount of local taxes and fees; however, the Article states that this can be done to the extent indicated in the laws. The laws that contain the issues in question are: Tax Ordinance, the Law on Local Taxes and Fees, the Law on Agricultural Taxes, and the Law on Forest Taxes. An analysis of the laws in question shows that in the current state of the law in Poland, only municipalities are granted certain powers in terms of establishing taxes, but they are not unlimited. Among other things, the tax independence of municipalities is expressed in these statutory powers.

KEYWORDS: tax, fee, resolution, autonomy, local self-government, municipality

1. Introduction

This paper discusses the Acts of local self-government units in Poland on tax matters. To understand the subject more fully, the constitutional issues (which are the foundation of the law in Poland) concerning local government, the independence of local government units, and the provisions concerning the independence of local government units in the imposition of local taxes and fees are analysed. Additionally, the resolution procedure that applies in Poland, within local government units, is analysed. This matter is also discussed as an indication of the need to regulate strictly technical and organisational issues.

This analysis used the dogmatic-legal method to analyse the provisions of generally applicable law in Poland and the judgments of Polish courts.

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2. Constitutional Independence of Local Self-Governments in Poland

Polish language dictionaries define the term “self-government” as ‘an administrative system according to which the citizens of a city or municipality govern themselves at home; autonomy’,¹ ‘a system of organization and management consisting of a group of people independently directing their activities according to rules established by themselves or given to them, through bodies chosen by them’,² or ‘independent and autonomous performance of certain functions of an administrative nature by a certain social organism’.³ This term is also inextricably linked to the term “local government”, which B. Banaszak understands as ‘a form of self-government with compulsory membership, involving all persons residing in the territory of a certain territorial subdivision of the state, consisting in the independent management of the local community’s own affairs from the government administration’.⁴ Owing to the constant change in the conditions in which local self-government must operate, it is a dynamic institution whose modern distinctive feature is to act for the widely understood common good.⁵

Issues concerning local self-government have already been regulated in the legal Act, which is the Constitution of the Republic of Poland of 2 April 1997 (hereinafter: the Constitution).⁶ According to Article 15(1) of the Constitution, ‘The territorial system of the Republic of Poland shall ensure the decentralization of public power.’ Thus, the principle of decentralisation was introduced into the Polish legal order, to which, by placing it in the Constitution, the Constitution continues to have the rank of a constitutional principle. As M. Stec points out,

*(...) it is expressed in such a statutory distribution of public tasks between the structures of power and public administration operating at the central level and functioning in the territorial system, in which there is no hierarchical subordination in any sphere.*⁷

The literature also suggests that the phenomenon of transfer of powers and resources should be called “municipalisation”, and with regard to the transfer of

1 Karłowicz, Kryński and Niedźwiedzki, 1915, p. 23.

2 Doroszewski, 1966, p. 47.

3 Dubisz, 2018, p. 292.

4 Banaszak, 2007, p. 742.

5 Niewiadomski, 2022, p. 45.

6 Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws 1997 No. 78, item 483).

7 Stec, 2022, p. 37.

powers or financial resources, “municipalisation of public finances” (or “financial municipalisation”).⁸

According to Article 164(1) of the Constitution, ‘The basic unit of local government is the municipality’, which performs all tasks of local government not reserved for other units of local government.⁹ In the system of local government in Poland, municipalities,¹⁰ districts,¹¹ and voivodeships¹² can be distinguished. As of 1 January 2023, the administrative division of Poland includes 16 voivodeships, 314 districts, 66 cities with district rights, and 2,477 municipalities.¹³

It should also be noted that Article 165(2) of the Constitution stipulates, ‘The independence of local government units is subject to judicial protection’. The lack of a statutory definition of the concept of “independence” has led to the need to develop it in the doctrine. Following A. Chorążewska, it can be defined as ‘independence in the sphere of the exercise of executive and legislative power within the limits of the decentralization of public power made by law, in the spirit of the idea of exclusively subsidiary action of the central authority’.¹⁴ The constitutional protection of independence can take on the aspect of protection in both negative and positive terms. As D. Bach-Golecka and M. J. Golecki point out,

‘The negative aspect means both freedom from arbitrary interference by other public authorities and obliged to legitimize potential interference in the sphere of action of local government (...). Independence in positive terms means the ability to freely choose the actions taken to implement public tasks; the limit of this freedom is again the Constitution of the Republic of Poland and statutory norms.’¹⁵

The primary objective of the independence of a local government unit is the implementation of public tasks of a local nature.¹⁶ As the Constitutional Court in Poland aptly ruled, the limits of decentralization are also determined by the systemic consequences of the principle that the Republic is the common good of all citizens (Article

8 Ruśkowski, 1997, p. 11.

9 Article 164 § 3 of the Constitution of the Republic of Poland of 2 April 1997 (Journal of Laws 1997 No. 78, item 483).

10 The Act of 8 March 1990 on The Municipal Government (Journal of Laws 2024, item 1465, 1572, 1907, 1940).

11 The Act of 9 March 2023 amending the Act on Municipal Government, the Act on District Government, and the Act on Regional Government, (Journal of Laws 2023, item 572).

12 *Ibid.*

13 Statistics Poland website. Available at: <https://stat.gov.pl/statystyka-regionalna/jednostki-terytorialne/podzial-administracyjny-polski/> (Accessed: 1 November 2023).

14 Chorążewska, 2018, p. 132.

15 Bach-Golecka and M. J. Golecki, 2016, p. 905.

16 Skrzydło-Niżnik, 1993, p. 73.

1 of the Constitution). This implies the necessity of maintaining a balance between the needs and interests of a local nature found in the competencies granted to local communities and the needs and interests of a supra-local nature.¹⁷

The literature suggests that the concept of “decentralisation” has a very broad scope and also includes autonomy, self-government, legal and economic-financial independence.¹⁸ However, despite this wide scope of decentralisation, some of its limits can be distinguished: system-legal, economic, and organisational.¹⁹ According to Article 167 § 1 of the Constitution, ‘Units of local self-government shall be provided with a share of public revenues in accordance with the tasks falling to them’. As M. Kisala points out,

The phrase “shall be ensured” indicates the obligation of the public authorities related to placing at the disposal of local government units a certain share of public income. The basis of financial management is own revenues, within which local government units have the right to determine the amount of local taxes and fees to the extent regulated by law (...).²⁰

3. Defining the Tax Independence Of Local Government in Poland

According to M. Zdyb, speaking of financial independence of local self-government units, it is necessary to have in mind not only autonomy in the creation and establishment of the budget of the local self-government unit, but also income and expenditure independence. In the former case, it will be mainly about the possibility of self-taxation of residents who make up a particular local community, as well as the introduction of local taxes and fees.²¹

However, it should be noted that financial self-reliance cannot be understood as arbitrariness in conducting financial management of the “financially sovereign”.²²

The self-reliance of local government units is treated as a fundamental model feature of local government, and its self-reliance aspects are distinguished, including fiscal independence.²³ Financial self-reliance is also a guarantee of the formal independence of local government and is fundamental to the realisation of the broad

¹⁷ Judgement of the Constitutional Court of 18 February 2003, K 24/02.

¹⁸ Gajl, 1996, p. 20.

¹⁹ Kisala, 2019, p. 65.

²⁰ Kisala, 2019, p. 71.

²¹ Zdyb, 2019, pp. 134–135.

²² Dębowska–Romanowska, 1998, p. 378.

²³ Jakimowicz, 2023, pp. 433–434.

self-reliance of the local government unit.²⁴ The literature generally defines “local government administration” as ‘self-reliant administration’.²⁵

In the literature, the term “tax autonomy” is often used in reference to “tax independence” and “tax authority”; however, all these terms emphasise the power of local government units in shaping taxes flowing into the budget of the local government.²⁶ As E. Ruśkowski points out,

*the tax autonomy of local government units can be regarded as the nucleus of the financial self-reliance (autonomy) of local government, the latter being one of the most essential elements of the decentralization of public finances. In dynamic terms, expanding the tax autonomy of local government units will always mean expanding the financial self-reliance (autonomy) of these units and increasing the decentralization of public finances.*²⁷

The author also points out that the increase in decentralisation itself does not necessarily lead automatically to an increase in the tax authority of the local government unit.²⁸ J. Glumińska-Pawlic points out,

*(...) tax authority is a component part of the broader financial authority, which is an attribute and expression of the sovereignty of the state as a basic public-law entity, which, as a special subject of public finance of a self-contained and primary nature, is not subject to any other external and internal authority.*²⁹

As J. M. Salachna points out, management, on the other hand, is also a decision-making process concerning – at least in principle – influencing the amount of resources (financial authority) and their allocation, which should not be “disturbed” by external entities. At the same time, of course, this cannot mean the absence of control (supervision) over the activities of local government bodies, which results, for example, from the unity of the state system and the principle of legalism.³⁰

Legal guarantees securing the independence of local governments can be divided into external and internal ones. Internal guarantees include the ones contained not

24 Zawora, 2008, p. 19.

25 Piekara, 1998, p. 46.

26 Ruśkowski, 2002, p. 231.

27 Ruśkowski, 1997, p. 235.

28 *Ibid.*

29 Glumińska-Pawlic, 2003, p. 130.

30 Salachna, 2018, p. 254.

only in the Constitution but also in other statutory acts that are also the legal source regulating the financial management of local government, such as the Law on Public Finances, the Law on Income of Local Government Units, or the laws pertaining to individual local government units, which were stated earlier. External guarantees include the principles contained in the European Chart of Local Self-Government,³¹ particularly Article 9, paragraph 1, according to which 'At least part of the financial resources of local communities should come from local fees and taxes, the amount of which the communities have the right to determine to the extent determined by law'.³²

However, it should be emphasised here that 'they cannot constitute their own – indeed local in such a case – taxes, since they do not have general, but only local tax authority'.³³

4. Constitutional Determinants of Tax Independence in Poland

According to Article 217 of the Constitution:

The imposition of taxes, other public tributes, the determination of subjects, objects of taxation and tax rates, as well as the principles of granting reliefs and remissions and the categories of subjects exempted from taxes shall be made by law.

It should be pointed out that, according to the Constitution, taxes can only be imposed by a statutory act. However, according to Article 168 of the Constitution, 'Local government units have the right to determine the amount of local taxes and fees to the extent specified by law'.

As K. Świąch-Kujawska points out, the comparativeness of the cited regulations of Articles 168 and 217 of the Constitution of the Republic of Poland allows the following findings to be made. The provisions of the Basic Law grant the tax authority to the local government and delimit its scope, but only in the sphere of tax lawmaking. The provisions of the Constitution of the Republic of Poland, therefore, do not provide for the other two competencies that make up the tax authority of the j.s.t. In turn, the limits of influencing the amount of tax burdens have been delimited by the provisions of Article 217 of the Constitution of the Republic of Poland and include the possibility

31 Zawora, 2008, pp. 26–27.

32 European Charter of Local Self-Government of 15 October 1985 (Journal of Laws of 1994, No. 124, item 607).

33 Korczak, 2012, p. 222.

of shaping only certain structural elements of taxes and this in the scope and form resulting from the said provision.³⁴

Article 168 of the Constitution, which establishes the type of tax authority of local government units, is a concretisation of the constitutional principle of their independence, and this authority is directly limited to the category of local taxes and fees.³⁵

The scope of tax authority includes the enactment of laws on taxes, fees, or other public revenues; collecting these revenues for its own benefit; and administration of the revenues.³⁶

In accordance with Article 3(1) of the Law of 13 November 2003 on local government revenues,³⁷ the revenues of local government units are own revenues, general subventions, and targeted subsidies from the state budget. Moreover, according to Article 3, paragraph 2 of the aforementioned law, within the meaning of the law, local government units' own revenues are also shares in personal income tax and corporate income tax revenues. Therefore, the classification of 'local government budget revenues' should be analyzed.

According to E. Zielinski, the revenues of the budget of a local government unit are broken down into current revenues and property revenues. Property income includes grants and funds received for investments, income from the sale of property and income from the transformation of the right of perpetual usufruct into ownership. Current income of the budget of a local government unit is understood as budget income, which is not property income.³⁸

However, according to the division based on the possibility of obtaining income, one can distinguish between obligatory and optional income.³⁹ Obligatory revenues can include revenues from taxes established and collected under separate laws; for example, real estate tax, agricultural tax, and forest tax.⁴⁰

The real tax authority of local government units in Poland is limited to municipalities only (although other levels of local government function in Poland, they have not been granted their own tax revenue sources).

34 Świąch-Kujawska, 2018, p. 292.

35 Naleziński, 2019, p. 513.

36 Świąch-Kujawska, 2018, p. 254.

37 The Act of 13 November 2003 on the Revenues of Local Government Units (Journal of Laws of 2003, No. 203, item 1966).

38 Rowicki-Bączek, 2009, pp. 140–141.

39 Zielinski, 2004, p. 45.

40 *Ibid.*

5. Resolution Procedure

According to Article 87(2) of the Constitution, 'The sources of universally binding law of the Republic of Poland are, in the area of activity of the bodies that established them, acts of local law'. As E. Mreńca and P. B. Zientarski point out,

(...) although the Constitution of the Republic of Poland expressis verbis does not oblige the legislator to formulate a detailed statutory authorization to enact acts of local law, this obligation arises from the principle of determinacy of laws derived from the clause of a democratic state of law expressed in Article 2 of the Constitution of the Republic of Poland.⁴¹

According to the Judgment of the Voivodship Administrative Court in Wrocław:

(...) the enactment of acts of local law in violation of statutory delegation constitutes a material violation of the law, justifying the declaration of invalidity of those provisions of local law that were adopted in excess of such delegation. The exceeding of statutory delegation should also be understood as their enactment in a manner inconsistent with the principles of correct legislation.⁴²

As A. Bierć rightly points out,

(...) the legislative procedure, which is supposed to guarantee the rule of law creation (the legal character of legal norms) should appropriately harmonize the requirements of communicative rationality (assuming the necessity of free legislative discourse over the values of the created law) with the requirements of instrumental rationality (assuming the effectiveness of the created law).⁴³

According to Article 40(1) of the Law on Municipal Self-Government, 'On the basis of statutory authorizations, a municipality has the right to enact acts of local law applicable to the territory of the municipality.' This means that acts of local law must not exceed the limits of their local jurisdiction. Moreover, they must have the characteristics of generality and abstractness.⁴⁴ According to the position expressed

41 Mreńca and Zientarski, 2018, pp. 76–77.

42 Judgment of the Voivodship Administrative Court in Wrocław of 20 November 2019, III SA/Wr 425/19.

43 Bierć, 2002, p. 27.

44 Malisz, 2001, p. 21.

in the judgment of the Supreme Administrative Court, the normative nature of an act means that it contains statements that designate a certain way of behavior for the addressees, taking the form of an order, prohibition or entitlement. The general nature means that the norms contained in the act define the addressee by indicating characteristics rather than listing them by name. In contrast, the abstractness of a norm is expressed in the fact that the ordered, prohibited or permitted behavior is to take place in certain, generally repeatable circumstances, rather than in one specific situation. Acts, therefore, must concern repetitive behavior, not consummate through a single application.⁴⁵

The Act on Municipal Self-Government also stipulates that acts of local law are passed by the municipal council in the form of a resolution (Article 41, paragraph 1 of the Act on Municipal Self-Government). However, not every resolution will have the value of a local law act, as one can distinguish among resolutions that are acts of local law, those that are acts of internal law, and those with the characteristics of individual acts.⁴⁶ The enactment of local laws requires an authorisation established *expressis verbis* in the law. This authorisation cannot be presumed, nor can it be inferred by interpretation.⁴⁷ The permissible scope of local lawmaking must consider one of the fundamental principles, namely that acts of local law are always sub-statutory acts (of an executive nature) to the law. An executive regulation can only “execute” the law, and thus supplement it; however, it cannot regulate a matter that was not the subject of the law, because then it loses its executive character, becoming an independent source of law and thus going beyond the limits of statutory authorisation.⁴⁸

As L. Etel and M. Poplawski point out, the drafting of a resolution is a process that involves many issues that directly affect the quality of the law created by municipalities. These problems are significant due to the fact that municipalities do not employ specialists in legislation and can rarely afford, for financial reasons, to use their services. This means that the drafting of the content of resolutions, the determination of their layout, is generally done by the municipality’s tax staff only supervised by legal counsel. Very often a draft resolution adopted in this way is thoroughly amended by councilors during the session. As a result, the legislative level of tax resolutions is very low. This is influenced by a number of factors, the main one being the lack of clear rules that apply to the drafting of legal acts by municipalities.⁴⁹

45 Judgment of the Supreme Administrative Court of 19 June 2019, II OSK 2048/17, (OSK is a case reference number indicating a case concerning a cassation appeal in administrative court proceedings).

46 Dobosz, 2006, p. 378.

47 Judgment of the Supreme Administrative Court of 3 October 2006, I OSK 1035/06.

48 Judgment of the Voivodship Administrative Court in Kraków of 20 April 2010, III SA/Kr 1/09.

49 Etel and Popławski, 2012, p. 261.

The procedure for adopting resolutions is contained in the statute in effect in the local government unit. The statute also specifies the order of actions taken in the resolution process, stipulating, for example, the discussion of the draft resolution, presentation of opinions and motions, presentation of the applicant's position, discussion, and voting on the resolution.⁵⁰ The municipal council may, in the municipal statutes, specify the bodies and entities that are entitled to the initiative of resolution in matters decided by resolution of the council.⁵¹

As M. Szyrski states,

(...) Poland still lacks unambiguous regulations relating to the technical aspects of creating legal norms, which would clearly follow from the constitutional principles of lawmaking for local self-government. Such a conclusion arises from an analysis of the incorrectly constructed provisions of the Ordinance of the Prime Minister of June 20, 2002 on the "Principles of Legislative Technique".⁵²

According to Article 42 of the Law on Municipal Self-Government, the rules and procedure for the promulgation of acts of local law are specified by the Law of 20 July 2000 on the promulgation of normative acts and certain other legal acts.⁵³ According to Article 13.2 of the Act on Announcement of Normative Acts and Certain Other Legal Acts, acts of local law enacted by a municipal body shall be announced in the provincial official gazette, while their entry into force shall take place after 14 days from the date of their announcement, unless the normative act specifies a longer term.⁵⁴

Legal control is one type of social control.⁵⁵ Control over the legality of local laws is carried out in two modes⁵⁶: supervision of local government (carried out by governors and regional chambers of audit) and judicial review (carried out mainly by voivodship administrative courts and the Supreme Administrative Court).

50 Walczak, 2013, p. 288.

51 Judgment of the Supreme Administrative Court of 17 November 1995, SA/Wr 2515/95.

52 Szyrski, 2022, p. 64.

53 The Act of 20 July 2000 on the Promulgation of Normative Acts and Certain Other Legal Acts (Journal of Laws 2019, item 1461).

54 Article 4, § 1 of the Act of 20 July 2000 on the Announcement of Normative Acts and Certain Other Legal Acts (Journal of Laws of 2019, item 1461).

55 Konarski, 2014, p. 201.

56 Konarski, 2021, p. 131.

6. Resolutions Adopted by Local Government Units on Tax Matters

Based on the above considerations, it should be noted that only municipalities have real tax authority in the current legal state in Poland. Their authority to issue resolutions derives from the following laws: Tax Ordinance, The Act on Local Taxes and Fees, Agricultural Tax Act, and Forest Tax Act. The authority to issue local laws under the Tax Ordinance concerns: setting compensation for payers and collectors for the collection of taxes constituting income of the municipal budget,⁵⁷ setting a later-than-statutory due date for collectors of local government taxes and fees,⁵⁸ introduction of a grace fee for instalment, or deferment of payment dates for taxes and tax arrears.⁵⁹

The authority to issue local laws under the Law on Local Taxes and Fees applies to: Real estate tax (to determine the rates of real estate tax,⁶⁰ differentiating tax rates,⁶¹ ordering the collection of tax by way of collection, appointing collectors, and determining the amount of remuneration for collection⁶²; determine specimen forms of information and tax returns,⁶³ and introduce other subject exemptions)⁶⁴; tax on means of transportation (to determine the amount of tax rates⁶⁵, vary the rates of this tax,⁶⁶ and introduce other subject exemptions)⁶⁷; and introducing optional fees regulated by the Law, that is, a market fee, a local fee, a resort fee, an advertising fee, and a fee on dog ownership.

The authority to issue local laws under the Agricultural Tax Law involves the following: include certain villages in a tax district other than the one specified for the municipality,⁶⁸ lower the purchase price of rye accepted for the calculation of agricultural tax,⁶⁹ specify specimens of forms for information and declarations for

57 Article 28 § 4 of the Act of 29 August 1997 – Tax Ordinance (Journal of Laws of 1997, No. 137, item 926).

58 *Ibid.*, Article 47 § 4a.

59 *Ibid.*, Article 57 § 7.

60 Article 5 § 1 of the Act of 12 January 1991 on Local Taxes and Fees (Journal of Laws of 1991, No. 9, item 31).

61 Article 5(2), (3) and (4) of the Act of 12 January 1991 on Local Taxes and Fees.

62 *Ibid.*, Article 6 § 12.

63 *Ibid.*, Article 6 § 13.

64 *Ibid.*, Article 7 § 3.

65 *Ibid.*, Article 10 § 1.

66 *Ibid.*, Article 10(2).

67 *Ibid.*, Article 12(4).

68 *Ibid.*, Article 5(3).

69 *Ibid.*, Article 6(3).

agricultural tax,⁷⁰ order the collection of agricultural tax by way of collection and determine the collectors and the amount of remuneration for collection,⁷¹ determine the procedure and detailed conditions for tax exemption of land on which agricultural production has been discontinued,⁷² and introduce exemptions and object reliefs other than those specified in the Law.⁷³

The authority to issue local laws under the Forest Tax Law concerns: lowering the average purchase price of timber as the basis for calculating forest tax,⁷⁴ administering the collection of forest tax by way of collection, and appointing collectors and determining the amount of remuneration for collection,⁷⁵ determining specimen forms of information and declarations for forest tax,⁷⁶ and introducing subject exemptions other than those specified in the Act.⁷⁷

The literature points to a possible subject criterion for the division of the above-mentioned resolutions and distinguishes the following:⁷⁸

- resolutions on setting the rates of taxes and fees,
- resolutions introducing tax exemptions and reliefs,
- resolutions specifying the mode and conditions of payment,
- resolutions introducing fees.

As M. Kotulski states, particularly, the limits of the local government's financial independence are evident in the powers of the local government's decision-making bodies to determine the amount of tax rates – which may involve differentiating their amount both in individual local government units and depending on the subject of taxation. Such powers give the local government's decision-making bodies the opportunity to take into account additional factors that affect the value of the subject of taxation and, consequently, the amount of the tax – which is related to the financial policy of such a local government unit, its expenditures and sources of raising revenue. Thus, when determining the rates, the local government's decision-making body should be guided not only by local conditions, the affluence of citizens, or other non-fiscal goals (e.g., low tax rates for investors), but also by the need to raise budgeted revenues for the tasks implemented by the local government.⁷⁹

⁷⁰ *Ibid.*, Art. 6a § 1(1).

⁷¹ *Ibid.*, Article 6b.

⁷² *Ibid.*, Article 12, § 9.

⁷³ *Ibid.*, Article 13e.

⁷⁴ *Ibid.*, Article 4(5).

⁷⁵ *Ibid.*, Article 6(8).

⁷⁶ *Ibid.*, Article 6(9).

⁷⁷ *Ibid.*, Article 7 § 3.

⁷⁸ Etel, 2004, p. 77.

⁷⁹ Kotulski, 2005, p. 164.

As J. Wyporska points out, 'Despite the fact that the regulations on taxes and fees enacted by the municipal council are not explicitly called municipal regulations, they undoubtedly have the character of field normative acts universally binding.'⁸⁰ D. Wyszowska presents the view that 'Granting the freedom to raise revenue should give the opportunity to reach for tax revenues at the time of increased demand for funds, and at other times to limit the use of taxation (tax base).'⁸¹

7. Conclusions

The autonomy of local government units, ensured by constitutional provisions, obviously also refers to the financial autonomy of these units, within which the literature indicates the possibility of also distinguishing tax autonomy.

Fiscal authority, to which the Constitution also refers, stipulating the possibility of determining the amount of local taxes and fees to the extent specified in the law in the current Polish legal order, is exercised by municipalities. In this regard, the constituting bodies of municipalities, that is, municipal councils, may issue resolutions on the basis of specific laws and only within the authority granted to them by these specific tax laws. As M. Paczocha emphasises, 'The powers of municipal councils to create tax laws are small. It is therefore natural to be tempted to expand them in the practice of making local tax laws.'⁸² Actions taken by municipalities should be placed within the limits of the authority granted to them by law while keeping in mind the fiscal needs of the local government unit.

80 Wyporska, 2004, p. 114.

81 Wyszowska, 2017, p. 375.

82 Paczocha, 2000, p. 25.

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