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# Promoting vs. protecting: where should the money from tourists visiting my city go? The effect of environmental attitude

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**ABSTRACT**

Overtourism is causing many problems in the world's most popular destinations. As a result, many of these cities are opting to impose a series of taxes on tourists who visit these destinations, the so-called green taxes, in an attempt to reverse some of the problems caused by tourist activity. However, these taxes can be used both to protect the destination and to promote it, aggravating the problem they were originally intended to solve. Thus, this research aims to find out the residents' opinions, taking into account variables related to their environmental perception, on how these taxes should be used. To this end, a sample of 120 residents was taken and, through the Qualitative Comparative Analysis (QCA) models, and the fuzzy-set (fsQCA) method, which identify the causal relationships that explain a specific reality (whether tourists have to pay fees) given a set of conditions (environmental attitude, the use of these fees for promotion or protection), different results were obtained. Specifically, environmental self-identity or activism shapes opinions about where these green taxes should go. This can help to educate society on the correct use of these taxes as well as the management of the destinations themselves.

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**KEYWORDS**
Green taxes; sustainable tourism; green destinations; environmental behaviour; fsQCA

## 1. Introduction

Business activities play an important role in relation to environmental issues, so companies are under increasing pressure from stakeholders to mitigate their negative impacts on the environment (Houdet et al., 2012). In particular, tourism is considered the 3rd largest industry in the world (Oklevik et al., 2019) and there is a strong interest in reducing risk and increasing resilience towards more sustainable models (IUCN, 2022). The World Tourism Organization (UNWTO, hereinafter) identifies the tourism sector's capacity to overcome current challenges facing and drive broader positive change, including the opportunities offered by responsible tourism to advance the 17 Sustainable Development Goals (SDGs, hereinafter).

In this connection, The Second World Conference on Tourism and Culture that was organised by UNWTO and UNESCO in December 2017 (UN, 2017) pointed out among

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its objectives to promote the role of the tourism industry in different areas such as the sustainability of economic growth or the sustainable use of resources and the protection of the environment (Almuhrzi & Al-Azri, 2019). In light of such challenges, it is timely to explore possible sources of funding such as green taxes that can strike the right balance between promoting and protecting the environment (Torres-Delgado & López Palomeque, 2012) and why tourist should pay these taxes. However, as mentioned above, these taxes can be used for the following purposes: **Promoting** that would be focus on fostering the attractiveness of a place, and **Protecting** which refers to the preservation of environmental, social, cultural, and physical resources (Bécherel, 2001).

In doing so, the aim of this study is to find out, from the residents' point of view, where the money collected from green taxes on tourism activity should go. Previous literature has focused on the willingness to pay such taxes from the point of view of the payer (in our case the tourist) (Durán-Román et al., 2021), however there is a gap in the literature from the point of view of the beneficiary of these taxes, who are also the ones who suffer the consequences of overtourism on a daily routine basis. As discussed above, these taxes can be used both to protect the destination and to promote it (Shang et al., 2023). Depending on where this money is spent, the problems of overtourism can be increased or mitigated (Oklevik et al., 2019), but this could lead to a decrease in the economic profitability of the destination (Blancas et al., 2010), so the decision is not an easy one. To the best of our knowledge, this is the first attempt to explore what the residents of touristic cities think about the use of these taxes collected in their communities, taking into account the effect of the environmental attitude of the residents. Thus, this study attempts to resolve all these questions through a semi-qualitative methodology such as the fsQCA, using a questionnaire designed specifically for this work, which was answered by 120 residents from Poland and Spain.

Therefore, one of the main contributions of this study is that it focuses on the perspective of the resident and not the tourist. In addition, the findings can help destination management, the education of residents regarding the destination of these taxes as well as contribute to the scarce literature on this topic. Furthermore, with our research we contribute to so-called 'Green Growth', which is defined by the Organisation for Economic Co-operation and Development (OECD, henceforth)[1] as promoting economic growth and development while ensuring that natural assets continue to provide the environmental resources and services on which our well-being depends.

The paper in continuation is structured as follows: Section 2 discusses the literature review regarding sustainable tourism financing and the factors that affect the destination of the money received, such as culture and environmental performance. The description of the methodology is presented in Section 3. Section 4 described the results of the present research and the discussion can be found in section 5. Finally, the conclusions are given in section 6.

## 2. Literature review

### *2.1. Financing sustainable tourism with green taxes. A double-edged sword?*

Economics in general, and specifically the economics of climate change, must change to meet the challenge of how to foster rapid transformation (Stern, 2022). Therefore, the concept of sustainable tourism is constantly being enriched, seeking a balanced

development between environmental issues, societal development and economic aspects (Torres-Delgado & López Palomeque, 2012). Regarding existing studies on green finance, Li et al. (2023) pointed out the necessity of this research is of great importance for developed countries. In this sense, Behera and Sethi (2022) and Zaman et al. (2016) noted that the adoption of environmental tax policies are the best policies geared towards achieving green industrialisation. Taghizadeh-Hesary and Yoshino (2019) found that green finance tools are an essential and valuable solution to attract private partnerships for green projects while others, like Meo and Karim (2022), discussed the significant role of green finance in increasing investment flows to green projects. Finally, and following Tchapchet Tchouto et al. (2022), environmental tax acts as available capital for the economy which can be used for investment to promote sustainability … or not.

In this regard, according to the OECD (2015), pricing instruments encourage broad action to reduce environmental damage and should therefore be a central pillar of green growth policy. Focusing on the tourism as a great sector worldwide, touristic tax implementation to contribute to maximise the benefits derived from tourism while attempting to minimise the negative impacts (Vanhove, 2002), developing specific actions in the tourist area to preserve historical assets is widespread (Logar, 2010). Moreover, these policies allow managing the resources by aiming to protect them, control the impacts of tourism, and reduce energy consumption (Xu & Sofield, 2016). To this end, many cities decided to set a tax for a stay in commercial accommodations to finance actions or programmes (Durán-Román et al., 2020) as payments or taxes could correct negative externalities that economic actors produce (Do Valle et al., 2012). These policies include green financial policies (green taxes, green subsidies), monetary policies (such as green loans and green financing), and cultural and social policies in line with sustainable development (Shang et al., 2023).

On the other side of the coin, we can find that usually, these revenues from tourism are often used by managers in policies for the promotion of tourism, trying to boost the benefits, especially economic ones, that tourism brings to a community, such as job creation, improve the quality of life of rural residents and ultimately enhancing the economic opportunities for residents (Richards, 2020; Rosalina et al., 2023). Therefore, the additional income generated by this type of tax can generate this situation for residents: on the one hand, to use this money for the very purpose for which it was collected, to foster the sustainability of the destination, and on the other hand, to reinvest it in society, improving facilities or attracting tourists, which directly benefits them. This can be seen as a double-edged sword since, on the one hand, as mentioned above, it increases the wealth of the society that receives tourism, but is likely to worsen the environmental situation of the destination (Jacobsen et al., 2019; Vena Oya, 2020). In view of this, we make the following proposal:

**Proposition 1:** Where do residents want the green tax revenues to go, to protect or promote the destination?

### *2.2. Pro environmental self-identity and action for climate change attitudes: what is most important in promoting sustainable tourism?*

Despite the fact that imposing tourism taxes on environmental motives contributes to reduce the impact of environmental damages, and the growing concern among tourists

about environmental, social and cultural impacts caused by tourism activity (Pulido-Fernández & López-Sánchez, 2016), the lack of information and knowledge about the purpose of these green taxes, still makes tourists reluctant to pay them (Baker et al., 2014; Do Valle et al., 2012; Durán-Román et al., 2021; Huang et al., 2023). Although no studies have so far addressed the resident's view, a resident, as a tourist itself, is probably unaware of the use to which the money collected is being put, despite directly influencing his or her own environment.

In this respect, we find in the literature some attempts to explain the willingness to adopt green policies: the self-perception of oneself as an environmentalist and the behaviour that one is willing to engage in, since the environmentally responsible is shaped by personal values and lifestyles (Fraj & Martinez, 2006; Ottman, 1994). Regarding the former, the first attempts to measure this pro-environmental orientation was the study conducted by Dunlap et al. (2000), who developed the New Environmental Paradigm (NEP) scale, which attempted to capture a person's perception of environmental issues. Others such as Hawthorne and Alabaster (1999) also tried to measure this environmentalism, however recent studies have simplified these scales (Beall & Boley, 2022; Liu et al., 2020; Whitmarsh & O'Neill, 2010). Thus, this pro-environmental self-perception could help predict travellers' pro-environmental behavioural intentions (Morten et al., 2018). This concept has been gaining acceptance in society (Yang et al., 2022), based on the growing awareness of the environmental crisis, leads consumers to change their behavioural patterns and adopt green consumer values and attitudes in order to purchase products that benefit the environment (Oliver, 2013). Thus, it seems that as a person has a greater perception of himself as pro-environmental, he will tend to opt for more environmentally friendly measures and to behave more altruistically (Mainieri et al., 1997; Rustam et al., 2020).

Another emerging concept to be considered in this study is large-scale and urgent action on climate change, based on the immense climate risk, which requires rapid emission reductions, and that there is a real opportunity to create a new and attractive form of growth and development (Stern, 2022). Hence, action-based rather than self-perceived environmental movements for the achievement of sustainable tourism are beginning to emerge with increasing frequency (Magdalena & Bogusz, 2018). Adopting an active position will help to develop positive attitudes toward green policies and to take pro-environmental actions or pay for measures which benefit the environment (Dolnicar, 2010; Filimonau et al., 2022; Oliver, 2013; Rustam et al., 2020; Yang et al., 2022), in short, to promote the adoption of measures that benefit the environment and thus society above personal benefit (Higueras-Castillo et al., 2019) and that the money collected goes to actions related to sustainability (Beery, 2019). In view of this, it is proposed:

**Proposition 2**: What role does the environmental attitude play in the destination of these green taxes?

## 3. Sample and methods

### *3.1. Sample and data collection*

This study was carried out during the month of January 2023 at the cities of Torun (Poland) and Jaén (Spain) where 120 residents were interviewed (66 in Jaén and 54 in

Torun) to find out their opinion about the payment of green taxes in different cities around the world and the destination of the money collected. The interviewees had to meet a number of requirements: legal age, attend an information session about the importance of green taxes in tourist destinations, reside permanently in the city (either for work or academic reasons) and be fluent in English, as the session and the questionnaire were conducted in that language. The sample is comprised of 62.4% women, with an average age of 21.2 years and with a 55% of Spanish residents' respondents and the other 45% of Polish. To avoid bias regarding their environmental behaviour, two individuals were eliminated from the final sample by declaring that they belonged to a nonprofit organisation dedicated to environmental sustainability. All the respondents had at least secondary studies and a 30% (36 interviewees) had university studies. Additionally, the 25% of the sample declared to be working. Despite the young age of the respondents, derived from some of the requirements such as being fluent in English and attending information sessions, other studies have worked with this segment of the population to study their behaviour as tourists (Pinho & Gomes, 2023) and have shown that age or gender is not a bias in terms of pro-environmental behaviour (see for example: Gray et al., 2019 and Sargisson et al., 2020).

At the end of this session they were asked, among other questions, about characteristics of their ecological personality, pro-environmental self-identity (Whitmarsh & O'Neill, 2010), and its green activism (Becken, 2004), the destination of the money collected (Promotion and Protection) or whether they agreed or disagreed that tourists visiting their country should pay this tax (González-Rodríguez et al., 2019; Han et al., 2009). Both questionnaires were developed in English so as not to lose reliability of the constructs. The Table 1 shows the items used to measure each of these constructs, as well as the reliability analysis for each of them, with Cronbach's Alpha values above 0.6 in all cases (Nunnally, 1994). All the items were measured from 1 (strongly disagree) to 7 (totally agree) as proposed by the authors.

Regarding the two cities taking into account, Jaén is a city placed in the south of Andalusia (Spain). This province stands out for being the only one in Spain to have two villages that are UNESCO World Heritage Sites, and the city itself has been declared a World Heritage Site by the same organisation. Torun, a medieval town, was declared a UNESCO World Heritage Site in 1997. Both cities have certain similarities: they have an important historical heritage, are visited mainly by national tourists and have an intermediate population (less than 200,000 inhabitants), which, given the importance of their historical centres and their small size, makes them at risk of suffering from problems of overtourism due to tourist pressure, since both destinations receive more than 1 million visitors a year.[2] This overcrowding issue, which is one of the problems linked to overtourism, is magnified even more in smaller destinations (Vena-Oya et al., 2022), the so-called micro-destinations such as Torun and Jaén, since the concentration will be greater in these historic areas, usually located in the old part of the city (Castañeda et al., 2019; Zhong et al., 2019). Therefore, the study of this destination typology and how to mitigate the effects of overtourism in them is key to their sustainability (Vena Oya, 2020).

### 3.2. Data analysis methodology

A semi-qualitative technique such as fuzzy set Qualitative Comparative Analysis (fsQCA) has been used to resolve the different questions raised. This methodology overcomes

**Table 1.** Measurement of the variables.

| Item | Latent variable | Cronbach's alpha | Source |
|---|---|---|---|
| I think of myself as an environment-friendly consumer.<br>I think of myself as someone who is very concerned about environmental issue.<br>I would be embarrassed to be seen as having an environmentally friendly lifestyle. | Pro-environmental self-identity | 0.75 | Whitmarsh and O'Neill (2010) |
| The production of electricity from renewable sources such as solar, wind, and biomass is an effective way to combat global climate change.<br>We need more government regulations to force people to protect the environment.<br>There is urgent need to take measures to prevent global climate change today.<br>Global climate change will have a noticeably negative impact on the environment in which my family and I live. | Action for climate change | 0.89 | Becken (2004) |
| Taxes paid by tourists visiting my country should be spent on promotional activities.<br>Taxes paid by tourists visiting my country should be spent on projects and plans for tourism development.<br>Taxes paid by tourists visiting my country should be spent on measures and plans to improve infrastructure and tourism services.<br>Taxes paid by tourists visiting my country should be spent on the improvement and implementation of public services that affect the destination: cleaning, waste management, etc. | Promotion | 0.91 | Adapted from European Commission (2017) |
| Taxes paid by tourists visiting my country should be spent on the creation of funds so that destinations can invest in improvements such as environmental protection (natural resources) or resource recovery.<br>Taxes paid by tourists visiting my country should be spent on the creation of funds so that destinations can invest in cultural heritage conservation.<br>Taxes paid by tourists visiting my country should be spent on the encouragement of environmental awareness amongst tourists about their use of the destination's resources.<br>Taxes paid by tourists visiting my country should be spent on the promotion of a positive image of the destination and the companies based there by demonstrating their environmental concern. | Protection | 0.89 | |
| Tourist should pay a green tax to protect the environment.<br>Tourist should pay a green tax to protect future generations<br>In short, tourist should pay a green tax for sustainable tourism. | Tourist should pay green taxes | 0.95 | González-Rodríguez et al. (2019); Han et al. (2009) |

several of the limitations presented by traditional methodologies (linear and logistic regression or SEM), which examine the variables or conditions in a competitive environment and require a large sample size, while this type of semi-qualitative technique allows the variables (conditions) under study to combine with each other to reach different solutions to achieve the outcome (El Sawy et al., 2010; Liu et al., 2017). Working with different solutions enriches the output given that different ways are capable of achieving the same outcome, a much more accurate approach when it comes to behavioural science (Woodside, 2014). This methodology, furthermore has shown it usefulness to analyse different problematics related with tourism (e.g. Castañeda-García et al., 2023; Cheng & Xu, 2021; Scarpi et al., 2022), but to our knowledge it has not yet been employed in studies related to the different taxes applied to tourism.

Thus, this methodology is used to identify the causal relationships that explain a specific reality. It is based on a comparison of empirical phenomena, 'cases' (Ragin & Becker, 1992) and their contextual conditions (variables). Each configuration (solution) is a specific combination of variables that produce a particular outcome. Consequently, this method uses causal asymmetry as the main axis to explain whether the presence or absence of a condition (similar to an independent variable in regression) or a combination of them is sufficient to achieve an outcome (dependent variable in regression) (Fiss, 2011). These models also bridge qualitative and quantitative methodology, bringing together the advantages of both (Rihoux & Ragin, 2009). However, perhaps the most important advantage lies in the concept of equifinality, which states that different configurations of conditions can achieve the same outcome (Woodside, 2014). This is undoubtedly the big difference between these models and traditional models (e.g. regression), since in our case, there may be various combinations of conditions that may make a resident want a tourist to pay to visit their city depending on where the money is going and the resident' s own environmental behaviour.

Following the proposal for the application of this methodology by Pappas and Woodside (2021), first of all, a table with the summary of the respondents' answers is presented (see Table 2). Thus, given that we are dealing with Likert-type scales (1–7) and that the fsQCA methodology works with variables between 0 and 1, it is necessary to calibrate the data. For this purpose, the literature proposes several methods, although for this type of scales, the most recommended is undoubtedly to carry out a continuous calibration supported on the establishment of 3 levels of belonging to the condition (high, medium and low) based on the 95th, 55th and 5th percentiles (Ragin, 2009).

Once the data have been calibrated, the traditional procedure proposed by Pappas and Woodside (2021) for conducting an fsQCA analysis will be followed. Firstly, it is necessary to test if there are conditions in terms of necessity (they must be present for the outcome to occur). If so, secondly, check whether or not these are trivial conditions

**Table 2.** Descriptive analysis of variables: mean and standard deviation in brackets.

| Variable | Mean (st. deviation) | Percentile (95/55/5) |
|---|---|---|
| Self-identity | 4.83 (1.27) | 6.55 / 5 / 2 |
| Activism | 5.72 (1.41) | 7 / 6.33 / 2.3 |
| Promotion | 4.64 (1.31) | 6.27 / 5 / 2.2 |
| Protection | 5.04 (1.42) | 7 / 5.5 / 1.72 |
| TSP | 4.45 (1.91) | 7/ 5 / 1 |

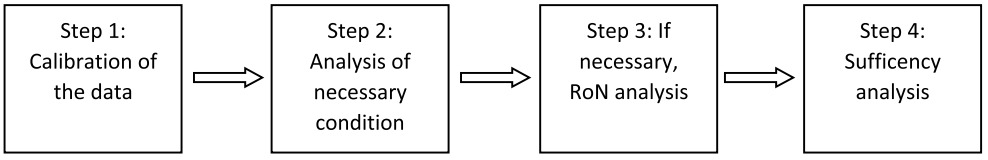


**Figure 1.** fsQCA step by step.
Source: Pappas and Woodside (2021).

(RoN analysis), and finally, through the truth table (where all the possible combinations of conditions, their consistency and coverage appear) analyse the different solutions that reach a certain level of consistency in the data analysed. The following figure shows a summary of the process to be followed for the correct use of this methodology (Figure 1).

## 4. Results

Following this proposal in the Table 3 shows the results of sufficiency analysis for the outcome tourist should pay (TSP). It includes both the condition (it must be present) and the condition denied (~Condition) (the conditions should not appear). The first step is the analysis of the necessary conditions to reach the outcome. Logically, it is not mandatory to have necessary conditions and according with Ragin (2009) a condition is necessary to obtain the outcome when it reaches a consistency greater than 0.9. In fsQCA, consistency represents the extent to which a causal combination leads to an outcome (Elliot, 2013), which is calculated as follow: Consistency $(X < Y) = \Sigma \min (X, Y)/ \Sigma X$. As we can see, none of the conditions reaches the minimum level of consistency to be considered necessary.

The third step is to check if both necessary conditions are or not trivial (Goertz, 2006). However, since we did not find any necessary conditions, it is not necessary to carry out such an analysis.

The final step is to identify different solutions to reach the outcome. In this solution we include both, necessary conditions and sufficient conditions. The first can play two roles, as core or as peripherical elements (Ragin, 2009). Core elements are an essential part of the analysis (causal conditions for which the evidence indicates a strong causal relationship with the outcome of interest), while a peripherical condition is less important (the evidence for a causal relationship with the outcome is weaker) (Hannan et al., 1996). So, Activism is a core condition in the second solution and Self-Identity and Promotion are core condition for the third solution.

**Table 3.** Analysis of necessary conditions.

| Condition | Consistency |
|---|---|
| Self-identity | 0.72 |
| ~Self-identity | 0.54 |
| Activism | 0.80 |
| ~Activism | 0.47 |
| Promotion | 0.72 |
| ~Promotion | 0.56 |
| Protection | 0.80 |
| ~Protection | 0.50 |

**Table 4.** Sufficiency analysis.

| | Tourist should pay | | |
|---|---|---|---|
| | **Solution 1** | **Solution 2** | **Solution 3** |
| Self-identity | | | ● |
| Activism | | ● | X |
| Promotion | | X | ● |
| Protection | ◉ | | |
| Raw coverage | 0.81 | 0.49 | 0.35 |
| Unique coverage | 0.29 | 0.05 | 0.01 |
| Consistency | 0.80 | 0.80 | 0.81 |
| Solution coverage | 0.88 | | |
| Solution consistency | 0.80 | | |

● Core condition ◉ Peripherical condition X Set negated

Focus on the sufficiency analysis, we keep the solutions which exceed a consistency of 0.8 (Pappas & Woodside, 2021). This analysis will attempt to provide an answer to the two propositions raised. First, solution 1 has the greatest coverage (more cases are identified with this solution). This solution should be the ideal one, since regardless of the attitude (more active or simply feeling), these residents want the money collected to be used for policies related to environmental protection. However, two other solutions reach the minimum consistency to be taken into account. In these solutions we can observe the effect that a more active attitude (activism) or simply self-perception has on the destination of green taxes. Thus, the second solution shows that when the individual has a more active attitude towards the environment, he does not want this money to be used to promote the destination, which could aggravate the situation in terms of environmental sustainability. On the other hand, in solution 4, it can be seen that, when it is the least environmentally active attitude and in the absence of activism, this money is intended to be used for promotion policies instead of destination protection. Thus, and returning to the propositions, we see that there is no single solution as to where the money collected for environmental reasons should go, whether to protect or promote the destination, but that it will be conditioned by the attitude of the resident, who needs to be more active in environmental issues for the correct use of the money collected with these green taxes (Table 4).

## 5. Discussion

The taxes that tourists have to pay for visiting destinations of major tourist attraction can generate certain misgivings not only among the tourists themselves who have to pay for them (Do Valle et al., 2012), but also among the residents of those destinations, especially if one takes into account the different uses that a community can put this revenue to. Thus, the aim of this study was none other than to find out precisely what should be the destination of these taxes known as 'Green Taxes' and what are the attitudes which influence this election, for which up to 2 propositions have been formulated.

In this way, through a semi-qualitative methodology we can understand the different uses that residents wish to make of green taxes, taking into account whether their level of environmental behaviour is more or less active. In line with past research, although there have been some attempts to try to understand the psychology behind the adoption of such measures and behaviours (see for example Beall & Boley, 2022; Durán-Román et al., 2021; Huang et al., 2023; Liu et al., 2020 and Whitmarsh & O'Neill, 2010), these have focused on the tourist perspective, ignoring that there are other stakeholders, such as residents. These studies have also tried to examine the direct effect that these pro-environmental behaviours have on the adoption of green measures (see for example Higueras-Castillo et al., 2019). However, in this study we have verified the role that a more active (activism) or less active (self-perception) behaviour has not only on the adoption of these measures (tourist should pay these taxes), but also on whether the destination of these measures should have an impact on the environment (protecting) or on the economic benefit of the destination (promoting).

This work also discusses the use of these revenues. Thus, although numerous studies have affirmed that the correct use of green taxes should be sustainability (Behera & Sethi, 2022; Li et al., 2023; Zaman et al., 2016), we should not forget that the community wants these revenues from tourism to be used for their own benefit (Richards, 2020; Rosalina et al., 2023). This way, although the optimal solution, which has the highest coverage (solution 1), is the one that indicates that the money should be reinvested in sustainable actions and projects, in line with the proposals of some authors such as Meo and Karim (2022) or Tchapchet Tchouto et al. (2022), this solution does not take into account the attitude of the resident, which the other two solutions do. Therefore, solution 3 seems to have the opposite effect to what is expected from the literature. While authors such as Oliver (2013), Mainieri et al. (1997) or Rustam et al. (2020) state that a greater environmental self-perception leads to more altruistic, social and sustainable behaviour, we see that it is precisely when this less active attitude appears that the money is intended for precisely the opposite, for the promotion of the destination in economic rather than sustainable terms. However, when this attitude is more active (activism) is when it is really desired that this money goes only to actions related to sustainability, and this more active behaviour is the determinant of a correct attitude towards the destination of these taxes.

## 6. Conclusions

A series of conclusions can be drawn from these results that may be of interest both to academia and to the education of residents and the management of destinations. If we focus on the first, this research is a pioneer in the field of green taxes and the willingness to adopt this type of measure in tourism. While other studies address this issue from the perspective of the tourist (Durán-Román et al., 2021), this study focuses on the perspective of the destination resident, who also have certain doubts regarding the imposition of green taxes. Focusing on the results of this research, it can be seen that, in general terms, the use that residents would like to see made of these charges is the correct one (solution 1). However, when the pro-environmental attitudes taken into account (one more passive and the other more active) are included in the solutions, it changes. Thus, the next academic contribution is the understanding of the role that these two variables play in the use of these taxes: while when a more passive attitude predominates (self-

perception), the destination tends to be the promotion (incorrect use of the taxes), it is when a more active attitude towards environmental issues appears that residents want the use of these taxes to be used to protect the destination. Thus, this research represents a first approach to understanding residents' attitudes towards these types of taxes.

If we move on to the implications for destination management, DMOs should consider where the money collected is used, since allocating green taxes to promoting the destination can have the opposite effect to that intended by this tax, that of controlling overtourism in these destinations. However, this need not be awkward for the resident, depending on his or her pro-environmental attitude. Moreover, it is interesting that, when looking at the cases that coincide with the different solutions proposed, it can be seen that the first of these (those who stated that these taxes should be aimed at protection) are mostly the subjects surveyed in Spain. However, for respondents in Poland, a more or less active attitude plays a more important role. This development is of utmost importance in terms of management and education of residents, since it is in the country most affected by tourism pressure (Spain) that residents expect the correct use of these fees, perhaps aware of the problems that overtourism can cause in their destinations (Vena Oya, 2020).

Finally, like any other work, this study presents a series of limitations. The first limitation is the scope and size of the sample. Although it may be somewhat small (120 subjects) for traditional models, it is more than sufficient for this type of semi-qualitative methodology (Pappas & Woodside, 2021). It is also a first attempt to study residents' attitudes towards this type of fees. This leads us to two lines of future research: on the one hand, to increase the number of respondents and, on the other hand, to carry it out in different countries in order to better understand residents throughout the world. Another limitation could lie in the two attitudes taken into account (self-perception and activism) and the measurement scale used. However, we had limited time with each group of interviewees, to whom we had to explain what Green Taxes consisted of and how they were being used. Therefore, we opted for scales with fewer items such as those of Becken (2004) and Whitmarsh and O'Neill (2010) rather than others with up to 15 items such as the one proposed by Dunlap et al. (2000). Thus, another future research line would lie in knowing other behaviours and attitudes that may affect residents' opinion, but this does not undermine the value of this research, which makes a first approach to this issue.

## Notes

1. https://www.oecd.org/about/
2. https://www.torun.pl/en/torunpl/turystyka/; https://ine.es/jaxiT3/Datos.htm?t=2074

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