



Fitch Ratings: Cobro de Derechos de Saneamiento en Destinos Turísticos Favorece Recaudación Local

Fitch Ratings-Monterrey-15 April 2019: Las acciones emprendidas por algunos ayuntamientos del estado de Quintana Roo [BBB(mex) Perspectiva Estable] para fortalecer su recaudación mediante el cobro de derecho de saneamiento ambiental se consideran favorables, opina Fitch Ratings.

El derecho se cargará a los visitantes que hagan uso de las instalaciones hoteleras y el importe irá en función de un porcentaje de Unidad de Medida y Actualización (UMA), que va desde 25% hasta 30%. Será cobrado de manera diaria y recaudado por los hoteleros al momento en que los huéspedes liquiden sus cuentas. El destino de los recursos será dirigido a limpieza de playas (combate al sargazo) y seguridad pública e infraestructura, ante la creciente demanda turística. La agencia considera como buena práctica de transparencia y rendición de cuentas el que el Estado cuente con comités integrados por miembros de la sociedad civil y el sector hotelero, que supervisen la aplicación de recursos.

Actualmente Fitch califica a los municipios de Benito Juárez (Cancún) [A-(mex) Perspectiva Estable], Cozumel [BB+(mex) Perspectiva Estable] y Solidaridad (Playa del Carmen) [BBB+(mex) Perspectiva Estable]. Entre las fortalezas de estas entidades destaca su eficiencia recaudatoria, medida con el indicador de Ingresos Propios (IP) a Ingresos Totales (IT) y que, a diciembre de 2017 fue en promedio 48.9%. Este nivel compara favorablemente con la mediana del Grupo de Municipios Calificados por Fitch (GMF) de 25.4%.

De acuerdo con la Ley de Ingresos 2019, Cancún, Cozumel y Playa del Carmen estiman ingresos por el cobro de derecho de saneamiento ambiental. Benito Juárez presupuesta MXN113 millones, que representa 47.3% de la inversión total presupuestada para 2019. Playa del Carmen y Cozumel calculan MXN227.2 millones y MXN13.6 millones respectivamente, cifras que equivalen a 48.3% y 26.3% de la inversión total en ese mismo orden. Los recursos estimados por los Municipios representan un recurso importante que, de ser dirigidos de manera eficiente, harán frente a las necesidades principales de los destinos de playa.

A consideración de Fitch, los niveles de eficiencia recaudatoria o adaptabilidad de los ingresos continuarán fortaleciéndose para aquellos municipios que emprendan acciones dirigidas a ampliar la base tributaria y cobro de impuestos y contribuciones. Además, fortalecerán su recepción de participaciones, pues la fórmula de repartición de estos recursos considera el componente de impuestos y derechos. En su análisis crediticio, la agencia considera como una fortaleza el contar con una capacidad elevada para generar ingresos así como la flexibilidad para incrementar los ingresos frente a un escenario de presión en el gasto.

Finalmente, Fitch contempla que el potencial del cobro de este derecho es relevante para los ayuntamientos del Estado pues al cierre de 2018 arribaron a Quintana Roo cerca de 12 millones de turistas, con una estadía promedio de 3.4 días. En este sentido, el potencial de recaudación podría oscilar entre MXN877.9 millones y MXN1,053.5 millones para los principales destinos turísticos del Estado.

Contactos Fitch Ratings:

Scarlet Ballesteros
Analista Sénior
+52 (81) 8399 9100 ext. 1535
Fitch México S.A. de C.V.
Prol. Alfonso Reyes No. 2612,
Monterrey, N.L. México

Manuel Kinto
Director
+52 (81) 8399 9100 ext. 1145

Ileana Guajardo
Directora Sénior
+52 (81) 8399 9100 ext. 1113

Relación con medios: Sofia Garza, Monterrey, Tel.: (+52) 81 8399 9109, Email: sofia.garza@fitchratings.com

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