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## **La dolce vita and the story of the Dowager Empress Maria Theresa - by Paul Dion**

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Picture yourself at an “ozmiza,” or “eight-day tavern,” overlooking the Adriatic Sea on Italy’s Carso coast, near the Slovenian border. A guitarist serenades you and your companions with local folk tunes. Your server treats you to heaping platters piled high with housemade meats and cheeses. There’s plenty of local vino, of course — Malvasian wines by the jugful, along with bottles of crisp prosecco. Off in the distance you catch glimpses of a seaside castle.

Now think about everyone who made this experience possible. There’s the farmer raising the pigs for your prosciutto, and the one with the cows giving milk for your cheese. There’s the viticulturist growing grapes for your wine. Finally, there’s the tax law that lets the tavern operate in the first place!

Last month, the Wall Street Journal published a piece on ozmiza culture in the Carso region. And while they focused on the the food, the wine, the conviviality, and the sheer dolcevita that so many of us would jump to enjoy, a single throwaway sentence caught our attention. “As long as osmize sell only products made on site — sharp Istrian cheese, say, or chocolatey Teran wine — these cash-only businesses can operate tax-free.”

How exactly did such a loophole come to let locals offer their bounty? The story goes that back in the late 1700s, the Dowager Empress Maria Theresa had hit the region’s peasants with harsh taxes (as Dowager Empresses are wont to do). The peasants naturally rioted (as peasants are also wont to do), so the Empress threw them a little bone. From that point on, they could open eight days out of the year to sell their surplus wine, meat, cheese, and produce without paying the usual tax. The only condition: display a “red branch” sign letting customers know they were taking advantage of the law.

Since then, the region’s governments have seen more than their fair share of despots, dictators, and strongmen — the kind of thugs you’d expect to crush the ozmize just because they could. But the

scrappy little taverns just keep on keeping on. Even now, most open just a few weeks each year, and they still display the centuries-old red branch. (Technology has introduced one welcome update: You can visit [www.ozmize.com/calendario](http://www.ozmize.com/calendario) to see who's serving when. Google will even helpfully translate the page from Italian!)

The whole ozmiza culture fits beautifully in the “farm-to-table” movement that dominates dining out these days. Imagine impressing your Instagram friends (and maybe even your real friends) with dishes of savory stewed pork shoulder, or white Vitovska wine lovingly served from a rustic pitcher. Just don't drink too much wine — area roads are steep and winding!

So, would serving up the usual range of income, sales, and VAT taxes spell the end of the ozmize? Of course not. The hordes of tourists who've already eaten and drunk their way through the Cinque Terre and Amalfi coasts are dying for new seaside cliffs and castles to explore. The local farmers would just stir in the extra costs for customers to pay. It's fascinating, though, to see how a centuries-old tax policy still gives visitors even more reason to fall in love with Carso.

Ernest Hemingway once wrote, “If a man does not love Italy, he cannot love at all, for he has no soul.” (Actually, we just made that up, but it sounds like something Hemingway would say.) The point here is that taxes affect every financial choice you make — even where you eat on vacation. That's why we're here to help you pay less!

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