



# Map of Brazilian tourism: A study on the categorization of tourist regions in Rio Grande do Sul, Brazil

Patrick Flores Soares<sup>a</sup>;  
Fábio Zanini de Paula<sup>b</sup>;  
Thiago Reis Xavier<sup>c</sup>.

**ABSTRACT:** This study analyzes the Categorization of Tourist Municipalities in the Rio Grande do Sul, and discusses the process of regionalization of tourism in the State and how tourism has impacted the development of the localities of Rio Grande do Sul that are part of the Brazilian Tourism Map, in light of the performance of their respective tourism economies. For this, an exploratory and descriptive study was carried out, based on secondary data available on the Mapa do Turismo 2019-2021 Portal of the Brazilian Ministry of Tourism. As a result, the categorization of tourist municipalities was created from the Tourism Regionalization Program, dividing the State of Rio Grande do Sul into twenty-seven tourist regions. The results show that in addition to the capital Porto Alegre, the Região das Hortênsias is the most important tourist destination in the state; it is the region with the most abundant offer of accommodation facilities, the one that generates more jobs in the hotel industry, and the one that collects the most taxes in the sector. Also of note are the Costa Doce, the Litoral Norte Gaúcho and the Região da Fronteira.

## KEYWORDS

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Brazilian Tourism Map  
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<sup>a</sup>Tourism Manager - Universidade Federal de Santa Maria (UFSM)  
patricksoaresf@gmail.com

<sup>b</sup>Tourism Manager - Universidade Federal de Santa Maria (UFSM)

<sup>c</sup>PhD in Administration - Universidade Federal de Santa Maria (PPGA/UFSM)

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## INTRODUCTION

The first version of the National Tourism Plan (NTP), executed between 2003 and 2007 by the Brazilian Ministry of tourism (MTur), aimed to structure the planning of tourist activity in Brazil and its respective strategies in order to "explain the thinking of the government and the productive sector and guide the actions necessary to consolidate the development of the tourism sector" (Brasil, 2007, p.15).

Through the 2003-2007 TNP, the MTur became consolidated, as the government body responsible for structuring initiatives for Brazilian destinations and supporting, managing, and promoting tourism in Brazil. In order to promote the sustainable development of tourist regions, the Tourism Regionalization Program - Tours of Brazil (*Programa de Regionalização do Turismo - Roteiros do Brasil - TRP*) was created in April 2004 (Brasil, 2007).

Since then, the TRP has been consolidating itself as a public policy aimed at developing tourism in the Brazilian territory, through regionalization and decentralization, focusing on coordinated and participatory planning (Brasil, 2007).

In general terms, the TRP, since its creation, has aimed to promote "the decentralization of the Brazilian tourist offer, located predominantly on the coast, providing the interiorization of the activity and the inclusion of new destinations in the itineraries commercialized in the domestic market and external" (Brasil, 2007, p.25). It works through partnerships at municipal, regional, and national levels.

Under the focus proposed by the TRP, the regionalization process gathered strength and brought a view that goes beyond the municipality - for the purposes of planning, management, promotion, and commercialization. It became clear that integrating the municipalities into tourist regions could generate better use of financial, technical and human resources. Thus, it was hoped that favorable conditions would be created for the emergence of qualified and competitive tourist destinations through regional development (Brasil, 2007).

To assist in the regionalization process, the MTur created the Brazilian Tourism Map, through MTur Ordinance No. 313 of December 3, 2013, as an instrument that sought to visualize and identify information related to the tourist municipalities. According to its most recent update - carried out in 2019 - the Brazilian Tourism Map divides the national territory into 333 tourist regions covering 2694 municipalities (Brasil, 2019).

It is worth mentioning that the municipalities that make up the Brazilian Tourism Map are indicated by the State Tourism Bodies, together with the regional government bodies (*Instâncias de Governança Re-*

*gionais* - RGI). The municipalities are categorized, based on five previously established criteria, as A, B, C, D or E, according to their economic performances in the area of tourism (Brasil, 2019).

This categorization, established through Government Ordinance 144 of August 27, 2015, would enable the MTur to monitor the economic performance of the tourism sector in each of the municipalities; optimize the distribution of public resources; make better decisions; implement policies that respect the peculiarities of each municipality, and guide the development of specific policies for each category (Brasil, 2019).

Since the TRP was created, the regionalization of public tourism policies has gathered strength, becoming the central guideline for the process of Brazilian tourist development (Anjos & Andre, 2021). Since then, the Tourism Map has become one of the main instruments used by the MTur to guide its priorities, distribute resources, and specificities of the development of public policies aimed at the sector (Chemin, Filippim & Abrahão, 2019).

From this introduction, this study aims to analyze the Categorization of Tourist Municipalities in the Rio Grande do Sul, and to discuss the process of regionalization of tourism in the State and how tourism has impacted the development of localities in the State of Rio Grande do Sul that make up the Brazilian Tourism Map, based on the performance of their respective tourism economies.

The State of Rio Grande do Sul has a wide range of scenic, heritage, and climatic attractions, which, together with the gastronomy and traditions inherited from its European immigrants, give the State a diversity of opportunities that make it one of the main tourist attractions in Brazil (Rio Grande do Sul, 2021a). It is also noteworthy that the Brazilian Tourism Map organizes the State of Rio Grande do Sul into 27 Tourist Regions, each with its distinct characteristics, comprising 345 municipalities (Brasil, 2019).

### Historical background to the Regional Tourism Plan (NTP) and the Tourism Regionalization Program (TRP) and its guidelines

Created on April 29, 2003, the NTP, through its first version - 2003-2007 - became the official document aimed at consolidating the MTur and its guidelines/strategies for the implementation of the National Tourism Policy, with the general objective of organizing and guiding actions aimed at the sector. Since its creation, the NTP has forecast global goals for tourism in Brazil. It has been updated and republished a further times, making four versions in total: 2003-2007, 2007-2010, 2013-2016, and 2018-2022. We shall now discuss the latest version.

Based on the literature presented, Table 1 summarizes the TRP definitions, giving the period, the TRP definition, and the Guiding Document for changes.

Table 1: Summary of the guidelines of the Tourism Regionalization Program in the versions of the National Tourism Plan

Period	Definition of the Tourism Regionali-	Guiding Document
2003-2007	Tourism Regionalization Program - Brazil	National Tourism Plan – "Guidelines, Goals and Programs"
2007-2010	Tourism Regionalization	National Tourism Plan – "A Journey of
2011-2013	Law No. 11771 and Reference Document	Law No. 11771 and Reference Document
2013-2016	Regionalization Guideline	National Tourism Plan – "Tourism Doing Much More
2018-2022	Guideline Strengthening Regionalization	National Tourism Plan – "More Employment and In-

Source: prepared by the authors.

To put into practice some of the guidelines of its first version - 2003-2007 - the NTP created the TRP in April 2004 as a tourism development policy for the country, a characteristic of which is the "diversification of the tourist offer in the country and constituting the NTP reference of the territorial base," that is, the process of regionalization promoted by the government (Brasil, 2007, p. 67).

Thus, the TRP was created so that its execution, in a decentralized and regionalized way, focused on coordinated and participatory planning, would have a positive on the country's socio-economic results. Its aim, therefore, was to structure and diversify the tourist offer in Brazil, in order to make the country more internationally competitive (Brasil, 2007).

Thinking about the advancement of the TRP, in 2007 it underwent a restructuring that led to the NTP - "A Journey of Inclusion" [*Uma Viagem de Inclusão*] version 2007-2010 being changed, but still keeping the same focus of planning the tourist offer, due to the assertiveness in some programs, being subdivided into: the Regionalization Planning and Management Program; the Tourist Segment Structuring Program; the Structuring Program for Production Associated with Tourism; and the Support Program for the Regional Development of Tourism. This structuring process became the Tourism Regionalization Macro program (Brasil, 2007).

In 2008, the General Tourism Law 11,771<sup>4</sup> of September 17 was approved, as the main legal framework for

the sector in the country. One of the objectives of the National Tourism Policy, as defined by this law, was: to promote, decentralize and regionalize tourism, stimulating the states, Federal District and municipalities to plan tourist activities in their territories, sustainably and safely, collaborating among themselves, with the involvement and effective participation of the communities receiving the benefits arising from the economic activity (Brasil, 2008).

As a central point of the General Tourism Law, Silva and Fonseca (2017, p.155) highlight decentralization - "a premise that is in the Federal Constitution of 1988 and, since then, some policies with this bias have been produced in various sectors, such as in education and health, as well as tourism".

In 2013, the NTP "Tourism Doing Much More for Brazil" was launched, guided by the Reference documents for Tourism in the Country and the Multi-Year Plan for the period 2012 to 2015, which contributed to the process of returning the original name of the Program from 2004, i.e. the Tourism Regionalization Program, removing the attributions of the Macro Program. No reason was given for this change, only the regionalization guidelines (Brasil, 2013).

Finally, the goals of the NTP "More Employment and Income for Brazil," which governs the period from 2018 to 2022, are to improve and strengthen the attributions of the TRP, structuring itself around several axes of discussion, such as Planning, Management, and Monitoring; Structuring Brazilian Tourism; Training and Qualification in Tourism; Incentive to Responsible Tourism; Marketing and Sales Support. (Brazil, 2018).

### How the Brazilian Tourism Map is formed

The Tourism Map, established by Ordinance MTur nº 313, of December 3, 2013, is the TRP instrument that enables a "reading of the spatial distribution of tourism in Brazil," constituting the grouping that "guides priorities, distribution of resources, and specificities of the development of public policies" (Chemin, Filipim & Abrahão 2019, p.2).

This instrument was designed as a tool to overcome several limitations to strategic decision making by the Federal Government. Thus, it was intended to optimize and guide the performance of the MTur in

<sup>4</sup> BRASIL. Law 11,771, of 17 September 2008. Brasil. (2008). Dispõe sobre a Política Nacional de Turismo, define as atribuições do Governo Federal no planejamento, desenvolvimento e estímulo ao setor turístico, revoga a Lei nº 6.505, de 13 de dezembro de 1977, o Decreto-Lei nº 2.294, de 21 de novembro de 1986, e dispositivos da Lei nº 8.181, de 28 de março de 1991; e dá outras providências. Legislação, Brasília, DF, 2008. [Regulates the National Tourism Policy, defines the attributions of the Federal Government in the planning, development and stimulation of the tourism sector, and revokes Law 6,505 of December 13, 1977, Decree-Law 2,294 of November 21, 1986, and provisions of Law 8,181 of March 28, 1991; and gives other provisions. Legislation, Brasília, DF, 2008.] Available at: <[http://www.planalto.gov.br/ccivil\\_03/\\_ato2007-2010/2008/lei/11771.htm](http://www.planalto.gov.br/ccivil_03/_ato2007-2010/2008/lei/11771.htm)>. Accessed on Sep 23, 2021.

the development and management of tourism, and to advance the proposal of regionalization of the activity through the mapping of Brazilian tourist regions (Anjos & Andrade, 2021).

Anjos and Andrade (2021, p.436) emphasize that the Tourism Map should help the government to develop "strategies that establish the evolution of national tourism public policies, reducing the focus on the isolated tourist destination (municipality), strengthening the regionalization and the concept of working with the group of destinations."

To become part of the Brazilian Tourism Map, a municipality must fulfill a series of established criteria, including having an official body responsible for its tourism portfolio; maintaining an active Municipal Tourism Council; participating in an IGR; submitting its budget for the sector, and having at least one company or professional registered in the Register of Tourist Service Providers - Cadastur (Brasil, 2019).

It is also noteworthy that the State Tourism Agencies and the RGIs must validate the steps and fulfilment of the criteria. In turn, it is essential to point out that in order to participate in the same tourist region, municipalities must have aspects that identify them, such as a historical, cultural, economic and/or geographical identity, and they must be geographically next to each other. This facilitates cooperation for regional development because, even if the location does not have tourist attractions itself, it can still offer human resources, products, and services necessary for tourist activities (Brasil, 2017).

The Brazilian Tourism Map is updated every two years. Its most recent version, published in 2019, divides the national territory into 333 tourist regions covering a total of 2694 municipalities. The State of Rio Grande do Sul has 27 tourist regions involving 345 locations (Brasil, 2019).

### How the municipalities of the Brazilian Tourism Map are categorized.

In order to consolidate the diversification and regionalization of the Brazilian tourist offer, on August 27, 2015, Ordinance No. (Brazil, 2019) established the Categorization of Municipalities as a proposal for the economic identification and performance of the regions of the Brazilian Tourism Map (Brasil, 2019).

This tool aims to categorize the municipalities inserted in the tourist regions as a way of subsidizing the strategic decision-making of public management and guiding the elaboration and implementation of specific policies for each category of municipality in order to meet their specificities, based on the performance of its tourism economy (Anjos & Andrade, 2021).

The categorization of tourist municipalities is based on

the following criteria established by the MTur: number of accommodation establishments; number of jobs in accommodation establishments<sup>5</sup>; estimated number of domestic visitors<sup>6</sup>; estimated number of international visitors<sup>7</sup>; federal tax revenue from accommodation establishments<sup>8</sup> (Brasil, 2019) (Table 2).

Table 2: Categorization variables of tourist municipalities.

Variable	Collection Data
Number of Accommodation Establishments	Annual List of Social Information - RAIS 2017/ Ministry of Economy
Number of Jobs generated by the Accommodation Establishments	
Number of National Tourists	2012 Domestic Demand Survey - Mtur/FIPE
Number of International Tourists	International Demand Survey 2017 - Mtur/FIPE
Taxes generated by the Accommodation Means	Brazilian Inland Revenue Service - Ministry of the Economy

Source: Brazil (2019, p.3 )

Regarding the variables presented in Table 2, the focus on the exclusive use of data from the accommodation sector is justified, considering that almost all those who stay at a hotel are tourists. While food services and car rental, for example, have a very high use by residents, the data related to their use are not as easy to access (Brasil, 2019).

It should also be noted that the data on Federal Tax Revenue are obtained from the Federal Revenue Service of the Ministry of the Economy, and include revenues from various taxes: IRPJ, CSLL, Cofins, PIS/Pasep, Income Tax at Source and Revenue Social Security (both employee and company contributions) (Brazil, 2019).

In order to form the categories, the data were submitted to cluster analysis, a methodological technique that, as presented by Mingoti (2005), divides elements of a sample into groups, grouping them according to established variables.

Thus, there are five categories of municipalities: A, B, C, D, and E (BRASIL, 2019), grouped according to the performance of their tourism economy.

Category A is applied to all the state capitals of the

<sup>5</sup> Accommodation data is obtained through the *Relação Anual de Informações Sociais [Annual Social Information Report] – RAIS 2017/ Ministry of the Economy*

<sup>6</sup> According to the *Survey de Domestic Demand 2012 – MTur/FIPE*.

<sup>7</sup> According to the *Survey de International Demand 2017 – MTur/FIPE*.

<sup>8</sup> According to the *Secretaria de Receita Federal – Ministry of the Economy*.

country, and municipalities that have a high flow of tourists, lots of facilities and accommodation establishments, and high tax revenues. Categories B and C are applied to municipalities with great potential or that already occupy a prominent position in the tourism sector, especially in relation to the variables in question. Categories D and E are for municipalities with below average levels in relation to the variables, representing regions where tourist activity is still in its infancy and/or is not a significant part of the local economy (BRASIL, 2007).

## METHODOLOGICAL PROCEDURES

This is an exploratory and descriptive study. According to Gil (2019), exploratory research focuses on linking an obstacle, and involves bibliographic and documentary surveys, as is done in this study. According to Oliveira (2018), this type of study is a preliminary study, allowing for more in-depth research, in order to become more familiar with the phenomenon being studied.

Descriptive research, meanwhile, seeks to discover the peculiarities of a given sample, especially what is happening, enabling the characteristics of a situation to be covered with greater accuracy, using standardized data collection procedures, such as forms, questionnaires and technical observation (Vergara, 2014).

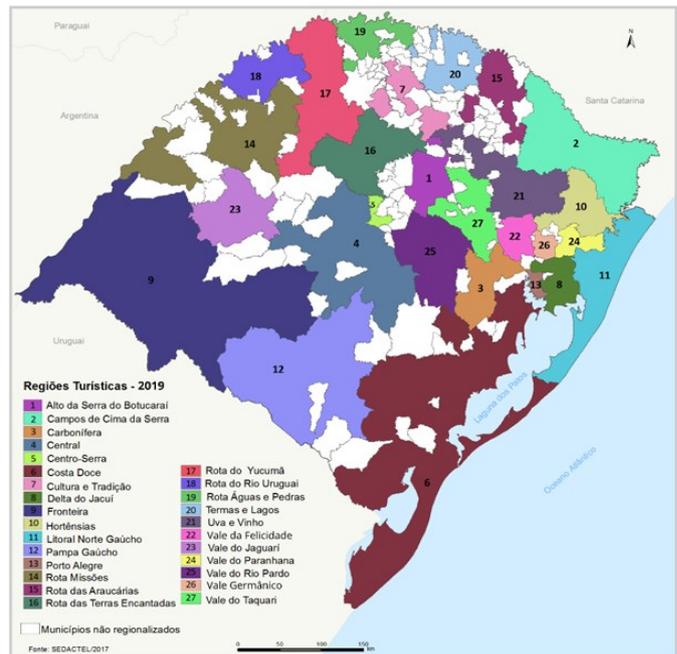
As regards the source of the information, secondary data were collected from the 2019-2021<sup>9</sup> Tourism Map Portal, updated every two years, based on content provided by the MTur and taking into account the dimensions and variables.

To analyze the results, group discussions were held to discuss the interpretation of the information collected through a deep analysis of the data and interpretative richness. For Aaker, Kumar, and Day (2004), in exploratory research, the use of discussion groups usually involves a qualitative approach and is generally characterized by the absence of a hypotheses or a poorly defined hypotheses.

## INTERPRETATION AND ANALYSIS OF THE RESULTS

The State of Rio Grande do Sul occupies a residential unit area of 281,707.149 km<sup>2</sup>, with a population of 10,693,929 people (2010), and a population density equivalent of 37.96 inhabitants/km<sup>2</sup> (Figure 1) (Brazilian Institute for Geography and Statistics [*Instituto Brasileiro de Geografia and Statistics*] – IBGE, 2010).

Figure 1: Rio Grande do Sul Tourist Regions Map<sup>10</sup>



Source: SEDACTEL/2017.

In relation to demography, according to data from the IBGE Population Estimates, the total population of Rio Grande do Sul in 2020 was 11,422,973 inhabitants, with a population density of 42.5 inhabitants/km<sup>2</sup> (Rio Grande do Sul, 2021a).

Concerning social and economic indicators, Rio Grande do Sul has a Human Development Index (HDI) of 0.787 (in 2017) (Rio Grande do Sul, 2021a). Gross Domestic Product of BRL 473.419 billion (in 2020) and GDP per capita of BRL 41,449.67 (Rio Grande do Sul, 2021b). Having presented the socio-economic data, the discussion about the construction process of the Tourism Map and Categorization of Tourist Municipalities in Rio Grande do Sul can begin. As of 2019, that State has 27 tourist regions involving 345 localities in the State (Brazil, 2019) (Table 3).

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019).

Year	No. of Municipalities	No. of Regions
2013	467	25
2016	294	27
2017	371	27
2019	345	27

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019)

<sup>9</sup>Available at: <<http://mapa.turismo.gov.br/>>. Accessed 22/Sep. 2021.

<sup>10</sup>Available at: <[http://www.emater.tche.br/site/turismo-rural/mapa\\_regioes\\_turisticas.php](http://www.emater.tche.br/site/turismo-rural/mapa_regioes_turisticas.php)>. Accessed on Feb 10, 2022

According to Table 3, the 2017 edition shows that the total number of regionalized municipalities dropped (from 371 to 345), with 258 being maintained, 85 included, and 112 excluded. Also, compared to the first edition (in 2013), there was a significant drop in the total number of municipalities included in the map (from 467 to 345).

The distribution of the Rio Grande do Sul Tourism Map is shown below, according to the categories - ranging from "A" to "E" (Table 4).

Table 4: Distribution of the Tourism Map in Rio Grande do Sul, by categories

Categories	A	B	C	D	E	Total
No. of	2	22	40	198	83	345
% of Cases	0.58 0%	6.38 %	11.6 %	57.4 %	24.1 %	100%

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019).

As shown in the data presented in Table 4, the State of Rio Grande do Sul has two municipalities categorized as A (0.58%), 22 as B (6.38%), 40 as C (11.6%), 198 as D (57.4%), and 83 as E (24.1%).

Category A includes Porto Alegre and Gramado; and Category B: Bagé, Bento Gonçalves, Canela, Canoas, Capão da Canoa, Caxias do Sul, Erechim, Lajeado, Novo Hamburgo, Passo Fundo, Pelotas, Rio Grande, Santa Cruz do Sul, Santa Maria, Santana do Livramento, São Gabriel, São Leopoldo, Torres, Tramandaí, Uruguaiana and Vacaria.

Category C is comprised of Alegrete, Arroio do Sal, Caçapava do Sul, Cachoeira do Sul, Camaquã, Cambará do Sul, Canguçu, Chuí, Cidreira, Cruz Alta, Farroupilha, Frederico Westphalen, Garibaldi, Gravataí, Guaíba, Imbé, Jaguarão, Marau, Marcelino Ramos, Montenegro, Não-Me-Toque, Nova Petrópolis, Osório, Palmares do Sul, Panambi, Pinhal, Rosário do Sul, Santa Rosa, Santa Vitória do Palmar, Santo Ângelo, Santo Augusto, São Borja, São Francisco de Paula, São Lourenço do Sul, São Luiz Gonzaga, Sarandi, Soledade, Tapera, Viamão e Xangri-lá.

Due to space limitations, the municipalities categorized as D or E were not mentioned here by name. These had below averages scores in the indicators used to compose the Tourism Map, indicating that tourist activity in these locations is incipient and/or is not a significant part of the local economy.

In addition, Table 5 presents, in alphabetical order, a list of the 27 Regions that make up the Rio Grande do Sul Tourism Map and the number of municipalities that each one has belonging to each category (A, B, C, D or E).

Table 5: Tourist regions of Rio Grande do Sul, by categories within the State

Region	A	B	C	D	E	Total
Alto da Serra do Botucarái	0	0	1	4	1	6
Campos de Cima	0	1	1	5	3	10
Carbonífera	0	0	0	5	0	5
Central	0	1	1	1	4	16
Centro-Serra	0	0	0	4	4	8
Costa Doce	0	2	7	1	1	20
Cultura e Tradição	0	1	1	4	2	7
Delta do Jacuí	0	1	2	2	1	6
Fronteira	0	3	2	3	2	10
Hortênsias	1	2	2	1	0	6
Litoral Norte	0	3	6	6	4	19
Pampa Gaúcho	0	1	1	5	0	7
Porto Alegre	1	0	0	0	0	1
Rota Águas e Pedras	0	0	2	1 1	3	16
Rota das Araucárias	0	0	0	7	2	9
Rota das Terras Encantadas	0	0	3	9	3	15
Rota do Rio Uruguai	0	0	1	1 2	7	20
Rota do Yucumã	0	1	2	1 6	7	26
Rota Missões	0	0	3	1 0	3	16

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019).

It is highlighted that Porto Alegre and the Região das Hortênsias have municipalities in Category A; while Category B identifies 22 municipalities in 9 regions - Campos de Cima da Serra (1), Central (1), Costa Doce (2), Cultura e Tradição (1), Delta do Jacuí (1), Fronteira (3), Hortênsias (2), Litoral Norte Gaúcho (3), Pampa Gaúcho (1) and Rota do Yucumã (1) and that Category C classifies 40 municipalities in 5 regions - the main ones of which are Costa Doce (with 7 municipalities), Litoral

Norte (com 6), Rotas das Terras Encantadas (with 3) and Rotas das Missões (with 3) (Table 03).

Table 6, below, presents a list of the 25 municipalities in the State that collected the most in taxes from the accommodation sector, and their respective categories:

Table 6: Economic variables of tourist municipalities in Rio Grande do Sul

Municipalitie	No. of jobs generated in the accommodation means	No. of Accommodation Means	No. of International Tourists	No. of National Tourists	Collection of Taxes generated by the Accommodation Means	Category
Gramado	2,758	163	39,774	959,445	R\$ 60,905,220.00	A
Porto Alegre	2,875	133	176,836	3,020,513	R\$59,776,547.00	A
Bento Gonçalves	543	17	6,627	164,856	R\$ 7,003,433.00	B
Passo Fundo	392	23	15,940	349,768	R\$6,340,243.00	B
Canela	564	48	9,350	147,149	R\$5,492,866.00	B
Santa Maria	358	21	9,873	428,404	R\$5,217,749.00	B
Caxias do Sul	405	27	13,600	479,511	R\$ 4,894,743.00	B
Pelotas	415	34	30,651	283,409	R\$ 4,891,698.00	B
Rio Grande	338	33	33,288	696,471	R\$ 3,598,486.00	B
SantAna do Livramento	310	24	5,256	175,810	R\$3,522,952.00	B
São Leopoldo	120	11	3,536	122,661	R\$ 3,340,091.00	B
Canoas	194	21	20,409	104,533	R\$3,113,973.00	B
Novo Hamburgo	139	13	11,382	99,118	R\$ 2,829,017.00	B
Torres	491	43	90,900	354,626	R\$ 2,802,456.00	B
Uruguaiana	188	20	14,090	67,243	R\$ 2,314,966.00	B
Santa Cruz do Sul	134	16	5,505	102,289	R\$ 2,254,033.00	B
Ijuí	158	13	10,064	85,319	R\$ 1,972,171.00	B
São Gabriel	93	13	28,062	114,291	R\$1,735,484.00	B
Erechim	128	21	2,472	87,999	R\$ 1,639,074.00	B
Lajeado	152	11	926	110,079	R\$ 1,397,782.00	B
Bagé	124	12	1,639	274,902	R\$ 1,264,817.00	B
Nova Petrópolis	108	15	2,676	46,896	R\$ 1,264,152.00	C
Capão da Canoa	147	36	34,499	393,051	R\$ 1,034,343.00	B
Tramandaí	106	17	13,531	324,818	R\$ 957,434.00	B
São Francisco de Paula	73	13	406	10,056	R\$ 937,118.00	C

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019).

As shown in Table 6, the state capital Porto Alegre (which forms a tourist region in itself) and Gramado collect approximately 60 million reais in tax revenue from accommodation establishments; this includes only those belonging to Category A.

Other municipalities that stand out in terms of tax revenues from accommodation are: Bento Gonçalves (7 million reais); Passo Fundo (6.3 million reais); Canela (5.4 million reais), Santa Maria (5.2 million reais), Caxias do Sul (4.8 million reais) and Pelotas (4.8 million reais). Gramado and Porto Alegre also stand out in relation to the number of accommodation establishments (163 and 133), number of jobs generated in the hotel industry (2,758 and 2,875), and total number of national and international visitors (999,219,000 and 3,1973,349 million, respectively) (Table 6).

Regarding the number of accommodation establishments, in addition to those categorized as A, Canela (with 48), Torres (with 43), Capão da Canoa (with 36), Pelotas (with 34), and Rio Grande (with 33) are evident. Furthermore, Canela and Torres stand out regarding the number of jobs generated in the hotel industry, with 564 and 49, respectively. Joining them are: Bento Gonçalves (with 543), Pelotas (with 415), Caxias do Sul (with 405), Passo Fundo (with 392), Santa Maria (with 358) and Rio Grande (with 338) (Table 6).

Finally, Table 7 presents the sum of the variables used in categorizing the Brazilian Tourism Map, based on the regions that make up the State of Rio Grande do Sul.

Table 7: Economic Variables of the Tourist Regions of Rio Grande do Sul

Regiões	No. of jobs generated in the accommodation establishments	No. of Accommodation Establishments	No. of International Tourists	No. of National Tourists	Tax revenues from Accommodation Establishments (BRL)
Alto da Serra do Botucaraí	59	10	784	23,650	0
Campos de Cima da Serra	166	38	14,320	158,558	1,035,455
Carbonífera	31	8	1,580	24,566	0
Central	485	45	11,386	654,999	5,217,749
Centro-Serra	13	5	191	0	0
Costa Doce	1,081	134	84,179	1,371,673	9,603,449
Cultura e Tradição	410	31	16,408	401,481	6,340,243
Delta do Jacuí	388	38	23,829	207,595	4,567,264
Fronteira	754	82	53,580	515,368	8,176,261
Hortênsias	3,912	268	65,806	1,646,083	73,494,099
Litoral Norte Gaúcho	949	144	156,643	1,570,526	5,636,296
Pampa Gaúcho	183	28	3,871	378,525	1,431,093
Porto Alegre	2,875	133	176,836	3,020,513	59,776,547
Rota Águas e Pedras	123	29	2,735	168,045	412,689
Rota das Araucárias	50	8	1,493	21,105	0
Rota das Terras Encantadas	166	35	1,250	191,179	565,044
Rota do Rio Uruguai	166	24	3,563	152,340	925,611
Rota do Yucumã	256	33	11,351	267,620	2,493,420
Rota Missões	231	37	11,350	132,795	1,233,842
Total	12,298	1,130	641,155	10,906,621	180,909,062

Source: prepared by the authors, based on data from the Brazilian Tourism Map (BRASIL, 2019).



As shown in Table 7, the Região das Hortênsias stands out for having the highest rates of job creation (3,912 thousand), the number of lodging establishments (268), and tax revenues 73,494,099 million BRL.

More specifically, concerning the variable generation of jobs in accommodation establishments, the following are also noteworthy: Porto Alegre (2.875 thousand vacancies), Costa Doce (1.081 thousand), and Gaucho North Coast (949). In relation to the number of accommodation establishments, the following stand out; Litoral Norte (com 144); Costa Doce (134) and Porto Alegre (133) (Table 7).

Regarding the number of national visitors, the following regions stand out: Porto Alegre (3 million), Região das Hortênsias (1.6 million), Litoral Norte Gaúcho (1.5 million) and Costa Doce (1.3 million). For international visitors, the figures are: Porto Alegre (176 thousand), Litoral Norte Gaúcho (156 thousand), (84 thousand) and Região das Hortênsias (65 mil) (Tabela 7).

### Contribution of the study

In the analysis of the categorization of municipalities in the State of Rio Grande do Sul, it is observed that the classification of tourism performance is dynamic, constituted as multivariate. The process of decentralization has different levels of tourist activity, in other words, the Tourism decentralization policy has been advancing, albeit with difficulties, especially due to the SARS-CoV-2 (COVID-19<sup>11</sup>) pandemic in the last two years (2020/2021), which has led to significant changes in tourism, with low circulation.

The results of this study contribute to the market by encouraging municipal managers to create new strategies for specific public policies, to promote continuity and resumption of the flow of domestic and international tourists in the regions. This will bring an increase in the demand for accommodation establishments, generating tax revenues and creating more jobs in the sector. These are all included in the categorization criteria established by the MTur.

For the academic community, the study makes suggestions for future studies, focusing on the municipalities that are not part of any tourist region. Bearing in mind that in 2013, the tourist map of the State of Rio Grande do Sul had a total of 467 municipalities, it also suggests expanding the discussions about the TRP, the Brazilian Tourism Map, and the Categorization of Brazilian Municipalities, so that students can expand their knowledge of the subject, allowing other researchers to conduct similar studies in other states, using the methodology presented here.

Finally, this research translates into a learning process, making it possible to explore and promote public tourism policies.

## FINAL CONSIDERATIONS

Based on the results of this study, it can be considered that the Região das Hortênsias is the most relevant in the Rio Grande do Sul, as it is the region with the most extensive offer of accommodation establishments, the one that generates the most jobs in the hotel industry, and the one that collects the most taxes in the sector. This is evidenced by the categorization that shows that the region is composed of one municipality in Category A (Gramado), two in Category B (Canela and Caxias do Sul), two in Category C (Nova Petrópolis and São Francisco de Paula), and one in Category C. D (Picada Café). The Região das Hortênsias often receives tourists from nearby regions and other parts of Brazil, especially in winter, and at Easter and Christmas. The European architecture (particularly German) can be seen here, and there are theme parks and natural parks, cultural attractions, gastronomy, as well as structured event and fair centers. It is also worth mentioning its geographical proximity to the state capital, Porto Alegre - which is, in itself, a tourist region and is, therefore, also categorized as A.

Additionally, the Costa Doce has two municipalities in Category B (Pelotas and Rio Grande) and 7 in Category C (Camaquã, Canguçu, Chuí, Guaíba, Jaguarão, Santa Vitória do Palmar and São Lourenço do Sul). Pelotas and Rio Grande also stand out for their tax revenue figures, number of accommodation establishments, and formal jobs generated in the sector.

The tourist flow and the relevance of the accommodation sector of Costa Doce can be explained by its regional cultural identity (its municipalities have old buildings that tell the story of the Farroupilha Revolution), the presence of beaches and lagoons and, especially, the Port of Rio Grande (one of the largest in Brazil and a reference for the countries of the Mercosur) and Pelotas International Airport (which offers regional air routes).

Another region of evidence is the Litoral Norte Gaúcho, which has three municipalities categorized as B (Capão da Canoa, Tramandaí and Torres) and 6 as C (Arroio do Sal, Cidreira, Imbé, Osório, Palmares do Sul and Xangri-lá).

Torres, Capão da Canoa, and Tramandaí are destinations referenced by the sun and beach segment, making the Litoral Norte a region much sought after by tourists from the State of Rio Grande do Sul itself, as well as visitors from neighboring countries, such as Argentina and Uruguay, especially during summer periods.

Furthermore, the Região da Fronteira has three municipalities categorized as B (SantAna do Livramento, São

<sup>11</sup> Portal em Números do COVID-19. Available at: < <https://covid.saude.gov.br/> > Accessed on Feb 10, 2022.



Gabriel and Uruguaiana) and two as C (Alegrete and Rosário do Sul). This regional grouping stands out for its rural tourism, and its connections with the traditional culture of Rio Grande do Sul.

Based on the above considerations, one can assume a tendency to concentrate on the allocation of resources (human, technical, and/or financial) to regions in which tourist activity is more consolidated in the State and which have more municipalities indicated in categories A and B (in particular, the Região das Hortênsias).

It is also believed that the study presents elements that promote an understanding and deepening of the Tourism Map and the Categorization of Brazilian Municipalities - emerging themes and increasingly receiving attention in the formulation of public policies by the Federal Government.

It is recommended that research be carried out in other states, as well as specific, in-depth investigations aimed at tourist regions in a specific way, replicating the methodological procedures proposed here and comparing the results obtained, either in the state of Rio Grande do Sul or in other Federative Units.

It is also proposed that in-depth research be carried out with public managers (Secretaries of Tourism, Presidents of Municipal Councils, and representatives of IGRs) to identify the knowledge that each one has about the TRP, the Tourism Map, and the Categorization of Brazilian Municipalities.

Finally, it should be noted that future research should address the difficulties that have been encountered, so that the actions provided for by the TRP actually achieve the expected results and promote regional development, through the decentralization of tourist activity in the gaúcho and/or Brazilian territory.

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