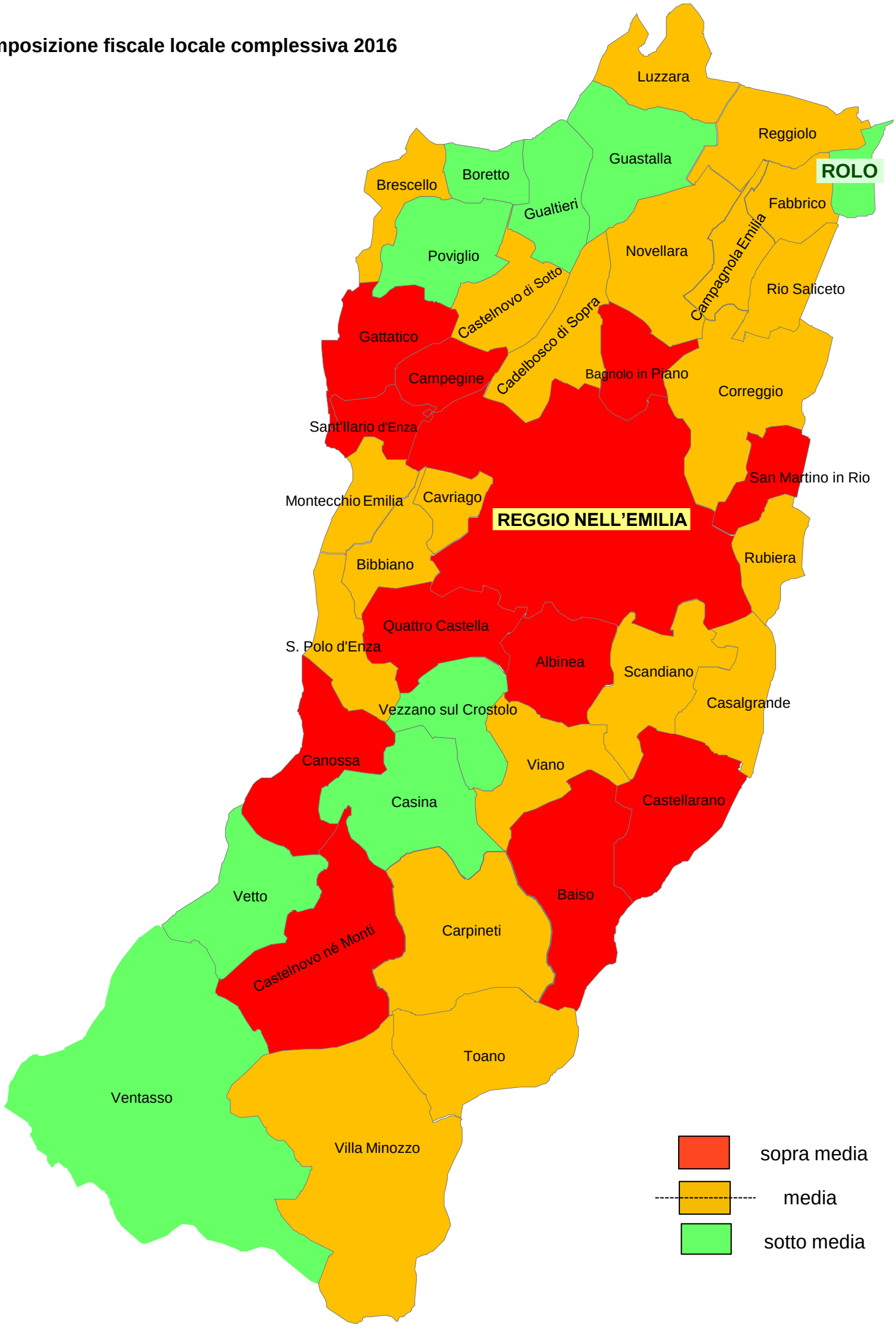Imposizione fiscale locale complessiva 2016