

Effectiveness and Contribution of Hotel Tax to Regional Income of Badung Regency

Farra Shayrani Rosadi, Inas Suryani Munawaroh, Galih Wicaksono*, Muhammad Nasrulloh Huda

Fakultas Ilmu Sosial dan Ilmu Politik, Program Studi Perpajakan, Universitas Jember, Jember
 Jalan Kalimantan No. 37 – Kampus Bumi Tegalboto Kotak POS 159 Jember, Jawa Timur, Indonesia
 Email: ¹farrashayrani@gmail.com, ²inassuryani07@gmail.com, ^{3*}galih.fisip@unej.ac.id, ⁴huda.hacee24@gmail.com
 Email Penulis Korespondensi: galih.fisip@unej.ac.id

Abstrak—Menurut Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah, Pendapatan Asli Daerah merupakan pendapatan daerah yang diperoleh dari pajak daerah, retribusi daerah, hasil pengelolaan kekayaan daerah yang dipisahkan, dan lain-lain pendapatan asli daerah yang sah sesuai dengan peraturan perundang-undangan. Pemerintah pusat memberikan wewenang kepada pemerintah daerah untuk mengatur PAD daerahnya masing-masing. Sehingga pemerintah daerah harus dapat menggali potensi pendapatan di wilayahnya. Pajak Hotel merupakan salah satu jenis pajak daerah yang berpotensi dalam memberikan pemasukan terhadap PAD yang dapat memacu pembangunan ekonomi di Kabupaten Badung. Tujuan penelitian ini untuk mengetahui efektivitas dan kontribusi Pajak Hotel terhadap Pendapatan Asli Daerah. Metode yang digunakan dalam penelitian ini adalah deskriptif kuantitatif. Penelitian ini mengambil data sekunder yang terdapat dalam laman yang dikelola oleh Badan Pendapatan Daerah (Bapenda) Kabupaten Badung. Hasil penelitian ini menunjukkan bahwa efektivitas penerimaan Pajak Hotel tidak mengalami kenaikan pada tahun 2019-2021, begitu juga dengan kontribusinya terhadap PAD yang menunjukkan pada kategori kurang.

Kata Kunci: Pajak Hotel; Pajak Daerah; PAD; Efektivitas; Kontribusi

Abstract—According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Local Own Revenue is regional taxes, regional levies, result of separated regional wealth management, and other legal regional original revenues in accordance with statutory regulations. The central government gives authority to regional governments to regulate their respective regional PAD, so that regional governments must be able to explore potential revenues in their areas. Hotel tax is a type of regional tax that has the potential to provide income to PAD which can spur economic development in Badung Regency. The purpose of this study was to determine the effectiveness and contribution of hotel tax to local revenue. The method used in this research is descriptive quantitative. This study took secondary data contained in the website managed by the Badung Regency Regional Revenue Agency (Bapenda). The result of this study indicate that the effectiveness in the 2019-2021, as well as its contribution to PAD is still in the less category.

Keywords: Hotel Tax; Local Tax; PAD; Effectiveness; Contribution

1. INTRODUCTION

The implementation of regional autonomy is one of the regional obligations in regulating and managing their own households, including finding sources of regional revenues that are used for regional expenditures and expenditures. The granting of authority to Regional Heads to collect regional taxes and regional levies or other regionally-sourced revenues that are deemed valid, has been regulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD) as last amended by Law Number 1 2022 concerning Financial Relations between the Government and Regional Governments (HKPD). Law Number 11 of 2020 concerning Job Creation as last amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations in the cluster of the Law on General Provisions and Tax Procedures (UU KUP) explains that the purpose of tax is the contribution that is obligatory to be paid by the people based on the law with no direct reward (contra achievement), where the income is used by the Government in providing the people's prosperity and welfare as much as possible. This matter initiated the regional government in collecting regional taxes with a record of exceeding the target that had been set. Furthermore, in Wicaksono and Huda (2022) layers of local taxes make one of the "supports" for Regional Original Revenue (PAD) in each region, for example Badung Regency.

PAD is one source of income that is quite influential in increasing the independence of a region. The potential for regional taxes that can be developed to encourage economic growth in a region is the tourism sector. According to Law Number 10 of 2009 concerning Tourism, the purpose of tourism is various kinds of tourism activities and are supported by various facilities and services provided by the community, businessmen, Government and Regional Governments.

One of the islands that has the potential for attraction in tourism and cultural objects and objects is the island of Bali. The development of tourism is dominated by the southern region including Denpasar City, Badung Regency, Gianyar Regency, and Tabanan which is the name of SARABAGITA. With the quality of this attraction, the supporting tourism sector, namely hotels, has increased. One of them is located in Badung Regency which has potential income from Hotel Tax as regulated by the Badung Regency Regional Government in the Badung Regency Regional Regulation (Perda) Number 15 of 2011 concerning Hotel Tax so that it can affect regional tax revenues. The following is data on Regional Original Revenue (PAD) and Badung Regency Hotel Tax Receipts for 2019-2021.

Table 1. Realization of PAD and Hotel Tax

Year	Realization of PAD	Realization of Hotel Tax
2019	4.835.188.460.000	2.469.152.695.978

Year	Realization of PAD	Realization of Hotel Tax
2020	2.116.974.302.000	670.803.265.684
2021	1.750.345.226.000	258 041 477 941

According to the Regional Regulation (Perda) of Badung Regency Number 15 of 2011 concerning Hotel Tax, Hotel Tax is one of the sources of PAD which plays an important role in financing the implementation of local government based on the principles of democracy, equity and justice in the role of society and accountability through paying attention to regional potential. Realization of Badung Regency Hotel Tax revenue collected by the Badung Regency Regional Revenue Agency (Bapenda).

Table 1 contains potential hotel tax receipts of IDR 2,469,152,695,978, where this figure is close to half of the actual PAD. This was supported by the situation and condition of regional tourism in Badung Regency when it was utilized optimally against the existing potentials so that facilities and infrastructure were built to support tourism activities, namely the lodging business. As a result, this impact brings "fresh air" to the reception of Badung Regency Hotel Tax. From 2020 to 2021, there will be a decrease of Rp. 1,798,349,430,295 and Rp. 412,761,787,743 for hotel tax revenues caused by the Covid-19 pandemic outbreak, impacting all aspects of life, including the economy, which includes tourism, namely business, hotel or lodging. The strict regulation of restrictions on people who wish to travel, both domestic and foreign tourists stipulated by the Government, has caused a vacancy in lodging occupancy at a number of hotels in Badung Regency, resulting in decreased hotel tax revenue.

Thus, several things that can be stipulated by the government in managing Hotel Tax during post-Covid-19 conditions are the gradual optimization of Taxpayer data to provide certainty of accurate and accountable data. In addition, the implementation of the Tapping Box system or some kind of digital device that is connected to a network supervised by Bapenda when paying Hotel Tax as well as when there is a transaction for services provided by the hotel or inn with the relevant Tax Subject. This is motivated by the existence of a 2P system, namely Maintenance and Collection of Badung Regency Hotel Tax at the same time compliance of each Taxpayer can be directly monitored.

When analyzing the revenue of various types of Regional Tax, it is appropriate to add a consideration to the effectiveness aspect of this type of tax, by comparing the target with the actual revenue. Furthermore, if the amount of effectiveness is known, then the results can be used by the Regional Tax Office in determining and establishing a policy in projecting targets and local tax revenues, especially Hotel Tax. In addition to the level of effectiveness, it is important to know the amount of hotel tax contribution to PAD because local taxes are one of the biggest "supporting" sources of regional revenue. After knowing the magnitude of the two indicators above, it can also be known whether the level is poor, moderate or good. If the contribution is felt to be at a low level, the tax authorities can increase their revenue again through optimizing data, especially in terms of the effectiveness and contribution of hotel tax revenue to PAD in Badung Regency. Therefore, an analysis of the effectiveness and contribution of hotel tax revenue to PAD in Badung district needs to be reviewed, in order to obtain recommendations related to policies in determining future hotel tax revenue targets.

The concept of Hotel Tax in Badung Regency has been regulated in the Badung Regency Regional Regulation (Perda) Number 15 of 2011 concerning Hotel Tax in Article 3 as easily interpreted, namely carrying out the concept of services provided by the hotel. The types of objects levied on Hotel Tax are services provided by the hotel with payment for services and supporting services as part of the completeness of the hotel which is to facilitate the convenience of the Tax Subject, including sports and entertainment facilities. The purpose of the supporting services themselves are telephone, facsimile, telex, internet, photocopying, washing, ironing, transportation and similar facilities provided and managed by the hotel. However, it does not include Hotel Tax Objects if hostel housing services are managed by the Government or Regional Government, apartment and condominium rental services, housing services at educational centers or religious activities, housing services at hospitals, nurse dormitories, nursing homes, nursing homes orphanages and other social institutions, as well as travel agency services that are managed by hotels and can be used by the public.

The urgency of hotel tax itself has complexities related to PAD, given the importance of this source of revenue for PAD, according to Wicaksono and Huda (2022) one of the foundations of regional "households" in carrying out sustainable development which aims to realize one of which is good and smart government, especially in Badung Regency. The implementation of regional financial management has been regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments and related regional regulations governing regional tax collection. Furthermore, in Sugihartono (2017) the capacity for creativity and innovation of each regional authority in utilizing and exploring potential originating from their region also influences PAD acceptance.

Analysis according to Komaruddin (2001) is a thinking activity to examine or review in detail a unit to become a constituent so that one can know the signs of these constituents, their correlation with each other and their respective functions in an integrated whole. In another sense, analysis represents a thinking activity that describes a problem coherently into a component that can be identified by its signs and its relation to the surrounding factors, as well as functions in an integrated (integrated) system.

Effectiveness according to Sedarmayanti (2006) Effectiveness is an illustration that provides a measure that gives an idea of how far the target can be achieved. Meanwhile, according to Siagian (2001) is the use of resources, facilities and infrastructure in a predetermined amount in realizing the amount of goods or services for the activities that have been carried out. In addition, effectiveness can indicate a success in terms of achieving or not achieving the planned targets. If the calculation results are close to the target, then the level of effectiveness will be higher.

Contribution in Dani H (2006) Contribution can be interpreted as a form of donation in the form of material (money) that is donated or donated. Meanwhile, in Soekanto (2006) contribution is a form of absolute support that can be in the form of money, energy, thoughts, materials and all kinds of support which if it can support the success of an activity that has been planned beforehand in achieving common goals and objectives. Based on these two definitions, it can be concluded that contribution is an assistance in absolute form, which can be in the form of material or non-material that helps the success of an activity that has been prepared with a plan so that it can achieve the goals and objectives that have been determined.

Regional Original Revenue (PAD) in Halim (2004), PAD is all revenues obtained by regions from sources within their own territory which are collected based on regional regulations in accordance with applicable laws and regulations. Another meaning is regulated in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments in Article 1 Number 20, Regional Original Revenue, hereinafter abbreviated as PAD, is regional income obtained from regional taxes, regional levies, the results of regional wealth management which are separated, and other legitimate regional original revenues in accordance with statutory regulations. In Suhanda (2007) PAD is revenue collected by the region through its own regional sources based on provisions in regional regulations. From these two definitions, the authors conclude that PAD is regional revenue obtained from sources originating from the region based on applicable regulations, namely regional regulations.

Hotel Tax according to Badung Regency Regional Regulation Number 15 of 2011 concerning Hotel Tax, Hotel Tax, hereinafter referred to as Tax, is a tax on services provided by hotels. Meanwhile, a hotel is a facility that provides lodging/rest services including other related services for a fee, which includes motels, inns, tourist huts, tourism tourists, guest houses and the like as well as boarding houses with more than 10 (ten) rooms. There have been various types of research on the effectiveness and contribution of local taxes to local revenue (PAD).

This study aims to calculate the effectiveness and contribution of hotel taxes to PAD in Badung Regency during 2019-2021. There are several previous studies that review hotel taxes. Samosir (2020) conducted research related to Hotel Tax, Restaurant Tax, and Entertainment Tax in Sikka Regency with data for 2013-2017, resulting in an analysis of the effectiveness of Hotel Tax reaching a very effective level. However, the contribution of hotel tax to Sikka Regency's PAD is at a low contribution level. Another research is Hadi (2021) examining Hotel Tax at the Regional Tax and Retribution Agency (BPRD) DKI Jakarta Province through data for 2015-2019, resulting in findings of an analysis of the effectiveness of Hotel Tax having achieved such an effective achievement, while the contribution of Hotel Tax to PAD DKI Jakarta reached a very low level.

Naibaho et al (2021) in Manado, found that the effectiveness of restaurant taxes has increased, but the contribution to PAD is felt to be lacking. Another study by Saputro et al (2020) in the city of Surakarta, found that the effectiveness of restaurant taxes still varies each year, and their contribution to PAD is felt to be less than optimal. For the results of regional tax research, for example regarding land and building taxes, the findings of Akmal (2022) et al in Jember, found that its effectiveness is in the effective category and its contribution to PAD is still lacking. However, in Situbondo, Al-Mukhlisin (2021) finds that his category is still not effective and his contribution is also felt to be lacking. Based on some of these previous studies, it is considered appropriate to re-examine the potential for restaurant taxes which are associated with their effectiveness and contribution to PAD, especially those in Badung Regency.

2. RESEARCH METHOD

2.1 Types of research

This research is a quantitative descriptive research in Arikunto (2006) a research method that aims to create an image or descriptive about a situation objectively using numbers, starting from data collection, interpretation of the data as well as the appearance and results.

The use of descriptive qualitative methods, namely by using descriptive analysis will describe the object to be studied, the data used in this study is secondary data, because researchers obtain data and information through the bapenda.badungkab.go.id page belonging to the Regional Revenue Agency (Bapenda) Badung Regency which was accessed on November 29, 2022. Aiming to find data on the realization of hotel tax revenue obtained by Badung Regency in 2019 to 2021. After obtaining data and information, researchers calculated the level of effectiveness and contribution of hotel tax to the realization of the amount of PAD.

2.2 Effectiveness Calculation Scheme

Effectiveness is always related to the expected results and actual results have been realized. The greater the results that have been achieved, the greater the level of effectiveness. However, the smaller the results that have been achieved, the smaller the level of effectiveness. Comparison of the effectiveness of hotel tax revenue is a comparison between actual (factual figures) receipts with targets or targets for hotel tax revenues. The formula used to obtain the effectiveness of hotel tax is as follows:

$$\text{Hotel Tax Effectiveness} = \frac{\text{Realization}}{\text{Target}} \times 100\% \quad (1)$$

The results of this effectiveness can be known by measuring the percentage of the criteria. If it gets more than 100%, it can be categorized into very effective criteria. The following is a table of effectiveness criteria used to review the effectiveness of Hotel Tax.

Table 2. Effectiveness Criteria

Scor	Criteria
>100%	Very Effective
90-100%	Effective
80-90%	Enough Effective
60-80%	Less Effective
<60%	Non-Effective

2.3 Contribution Calculation Scheme

Contribution is the contribution of Hotel Tax to PAD which can be determined by means of the following calculation formula:

$$\text{Hotel Tax Contribution} = \frac{\text{Realization of Hotel Tax}}{\text{Realization of PAD}} \times 100\% \quad (2)$$

Furthermore, it is used to determine the percentage of hotel tax contribution to PAD, which can be categorized into the following criteria:

Tabel 3. Contribution Criteria

Scor	Criteria
0,0-10%	Very Less
10,10%-20%	Less
20,10%-30%	Enough
30,10%-40%	Keep
40,10-50%	Good
Di atas 50%	Very Good

3. RESULT AND DISCUSSION

Table 4. Hotel Tax Effectiveness Level

Year	Target	Realization	Rate	Criteria
2019	2.691.803.275.187	2,469.152.695.978	91.73	Effective
2020	1.080.021.553.441	670.803.265.684	62.11	Less Effective
2021	737.405.508.460	258.041.477.941	34.99	Non-Effective
Average Hotel Tax Effectiveness		62,94	Less Effective	

Judging from the level of effectiveness of hotel tax revenue managed by the Badung Regency Regional Revenue Agency (BAPENDA). This information proves that hotel tax revenue has decreased from year to year. It was recorded that in 2019 the level of effectiveness reached 91.73% with a total target of IDR 2,691,803,275,187 and a realization of IDR 2,469,152,695,978, meaning that the realization figure has reached an effective indicator even though it has not met the set target.

Furthermore, the 2020 target and revenue decreased by IDR 1,080,021,553,441 with the realization of Hotel Tax revenue in that year amounting to IDR 670,803,265,684, this achievement was a significant decrease compared to 2019 where the difference in the decrease was IDR 1,798,349,430,294, as a result, revenue in 2020 was included in the ineffective category, because in that year the Covid-19 Pandemic hurricane had become endemic in Indonesia, especially Badung Regency on Bali Island which has a number of tourist destinations also experienced depreciation in terms of regional income.

The Badung Regency Government has also reduced the hotel tax revenue target in 2021, where the target has been set at Rp. 737,405,508,460, this was determined based on revenue in 2020, especially since the Covid-19 Pandemic Storm is still haunting the tourism sector in the Regency. Badung so that the target set by the Badung Regency Government has a target valuation depreciation of IDR 342,616,044,981 from the previous year

Ineffective tax collection can be caused by a lack of supervision, so that there are still taxpayers who violate laws and regulations by not completing their obligations as taxpayers. There is strict supervision of taxpayers in the implementation, deposit and collection of taxes, it is unlikely that the potential for ineffective tax revenue will occur. The potential for high hotel taxes, if not matched by setting inappropriate targets, will affect the behavior of hotel tax collectors. actually has a high hotel tax potential, but the target set is lower and even the realization does not reach the

target means that there is still potential that has not been explored. This indicates the need to improve the behavior of hotel tax collectors in carrying out their collection duties to increase taxpayer compliance.

Tabel 5. Hotel Tax Contribution to PAD

Year	Realization of PAD	Realization of Tax Hotel	Contribution	Criteria
2019	4.835.188.460.000	2.469.152.695.978	51,06	Very Good
2020	2.116.974.302.000	670.803.265.684	31,68	Keep
2021	1.750.345.226.000	258.041.477.941	14,74	Less
Average Hotel Tax Contribution to PAD			32,49	Keep

Reviewing table 5, in 2019 the contribution of Hotel Tax to PAD reached 51.06% where Hotel Tax revenue for that year was included in the very good category, in addition to that developments in the utilization of tourism potentials in Badung Regency indicate tourists coming from within and outside the country are busy visiting tourist attractions and enjoying the natural charm of Badung Regency, so that hotels or inns are located around tourist attractions. As reported by Balipost, as of December 30 2019, hotel occupancy in Badung Regency reached 95.96%.

In 2020, Badung Regency Hotel Tax experienced a depreciation in realization which was influenced by force majeure, the Covid-19 Pandemic which is endemic throughout the world, although it does not rule out the possibility, the contribution of Hotel Tax to Badung Regency PAD reached 31.68%. The same thing, even though the level of contribution has decreased, it is included in the fairly good category. In 2021, data on the contribution of hotel tax to PAD is found to be lacking because it only touches a percentage of 14.74%. This is a sign that the contribution of hotel tax revenue has decreased over the last 2 years due to the Covid-19 Pandemic. Besides that, according to Wicaksono and Huda (2022), the Badung Regency Government has pursued a policy to remain optimal in maintaining hotel tax revenue during the Covid-19 Pandemic. This was proven by obtaining Transfers to Regions and Village Funds (TKDD) assistance for tourism from the finance minister, one of which was Compensation for Reducing Hotel Tax Rates and Restaurant Taxes of IDR 3.3 Trillion. So that it can function as a boost to economic stability and a stimulus for hotel owners in fulfilling their obligations as Regional Taxpayers. The contribution of hotel tax to local revenue for Badung Regency is quite good because there are several factors. These factors include the large turnover of each hotel produced, the location and strategic location so that it is able or not to attract consumers who want to stay, and the influence of Central Government policies on the tourism industry. Based on the research results of Kusumaningrum et al (2020) that related to tax services, innovation is needed to increase taxpayer satisfaction.

4. CONCLUSION

The results of the effectiveness level of hotel tax revenue on Badung Regency's own-source revenue (PAD) can be concluded that in the last 3 years it has decreased. The effectiveness of hotel tax realization against targets that have been set in the last three years is categorized as ineffective. Even though in 2019 the effectiveness level of Hotel Tax was included in the effective criteria because the realization of 10amper Hotel Tax revenue was close to the predetermined revenue target. The level of contribution of Hotel Tax to Regional Original Income (PAD) in Badung Regency in 2019 is still in the very good category because the percentage figure reaches 51.06%. From 2020 the level of contribution began to decrease so that it was categorized as quite good compared to 2021 which had a significant decrease so that it was categorized as lacking in contributing to PAD in Badung Regency. Therefore, the Badung Regency Government through the Badung Regency Bapenda needs to optimize taxpayer data if there is a change in the amount of data. In addition, the implementation of tapping boxes on payment instruments that are connected to the Badung Regency Bapenda central network for Taxpayers can directly facilitate the monitoring process of Taxpayer compliance, so that in the future local tax revenues, one of which is Hotel Tax in Badung Regency can increase optimally.

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