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HOTEL TAX REVENUE CONTRIBUTION AND RESTAURANT TAX IN THE REGIONAL DEVELOPMENT OF BADUNG REGENCY

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Abstract: Regional Original Revenue has an important role in regional autonomy. One of the PAD in Badung Regency is the tourism sector that supports local tax revenues, namely hotel taxes and restaurant taxes. The increase in hotel tax payers and restaurant taxes was not followed by an increase in targets and their realization. It is necessary to measure the contribution of hotel tax revenues and restaurant taxes measured from the comparison of PAD realization. This study aims to analyze and reveal the contribution level of hotel taxes and restaurant taxes in the development of the Badung Regency area. This type of research is descriptive qualitative research. The data used in this study are primary and secondary data. Data collection techniques were carried out by means of interviews and documentation. Interviews were conducted with the staff of the Data and Information Technology Division, while the documentation was obtained from government publications or the official website of the Badung Regency Bapenda. The results of the analysis of this study show that the level of hotel tax contribution to PAD and local taxes in Badung Regency in 2018-2021 is 36.65%, and the average regional tax is 44.51%. The average contribution level of restaurant taxes to PAD is 12.48% and to local taxes is 15.40%. Prior to the Covid-19 pandemic, hotel tax realization was able to make a positive contribution while restaurant taxes were still lacking in contributing. During the Covid-19 pandemic, several things were rationalized for the development planning activities of the Badung Regency.

Keywords: contribution tax, hotel tax, restaurant tax, and local revenue (PAD).

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Introduction

Indonesia as a pluralistic country makes each district/city and province have varied resource and economic potentials, so that if they are used optimally they will be able to contribute more significantly (Dewi & Dwi Ratnadi, 2021). Their economic growth is an indication of the success of economic development. High and sustainable economic growth is the main condition or a necessity for the continuity of economic development and improvement of welfare. Economic development will be able to run well if it is supported by adequate income, this also encourages regions to explore the potential of their respective regions (Made Wulandewi & Supadmi, 2020). One of the things that the government does in implementing equitable development is to carry out regional development throughout Indonesia which is handed over to local governments through regional autonomy. In the context of implementing regional autonomy, the regional government is given broad authority in carrying out all government affairs, starting from planning, implementing, monitoring, controlling, managing and extracting the potential of its resources to meet regional needs and community services.

One of the things that become the capital in the implementation of regional autonomy is Regional Original Income (PAD). The sources of this regional original income include: regional taxes, regional levies, the results of separated regional wealth management, as well as other legitimate regional income (Putra, 2014). It can be concluded that Regional Original Revenue (PAD) is all income or receipts that enter the regional treasury, obtained from sources within its own territory, collected based on Regional Regulations in accordance with applicable laws and regulations and used for regional purposes (Fitriano & Ferina, 2021). One of the important contributors to PAD comes from taxes, especially local taxes. Local taxes are used to finance various kinds of government expenditures, such as funding the administration of government; infrastructure development and improvement; implementation of education and health; as well as funding local government

activities in providing needs that cannot be provided by the private sector (Muhammad & Prabowo, 2017). Local taxes have a very important contribution to the development process of a region. The ability of local governments to optimize local tax extraction is one of the efforts of local governments in implementing regional autonomy, namely by financing the activities of the regional household itself (Ardhiansyah et al., 2014). In state administration, regional taxes are divided into two, namely Provincial Taxes and Regency/City Taxes. The potential for regional taxes that continues to develop is the service and tourism sector which is subject to hotel taxes and restaurant taxes (Safitri, 2021).

Badung Regency is one of the regencies in Bali Province. The district has a charm related to its tourism objects, around the tourist attraction in Badung Regency there are many hotels and restaurants. This gives a potential signal related to the acquisition of local taxes in Badung Regency which is part of the Regional Original Income, namely hotel taxes and restaurant taxes (Wicaksono & Huda, 2022). Based on data published by the Directorate General of Fiscal Balance, it is stated that the regency that has the highest Regional Original Income (PAD) in Bali Province is Badung Regency (Erawati et al., 2019).

Table 1
Development of Hotel Tax and Regional Original Revenue
Badung Regency
Year 2018-2021

Year	Total Hotel	Hotel Tax Realization	Realization of Regional Original Income
2018	2.802	Rp 2.236.311.260.005,09	Rp 4.555.716.407.353,28
2019	3.617	Rp 2.469.152.695.978,09	Rp 4.835.188.460.096,80
2020	3.873	Rp 670.803.265.683,85	Rp 2.116.979.640.281,88
2021	3.967	Rp 258.041.477.940,62	Rp 1.750.345.226.107,68

Source: (Bapenda Badung Regency, 2022)

Table 2
Development of Restaurant Tax and Regional Original Revenue
Badung Regency
Year 2018-2021

Year	Total Restaurant	Restaurant Tax Realization	Realization of Regional Original Income
2018	1.627	Rp 624.456.631.009,54	Rp 4.555.716.407.353,28
2019	2.065	Rp 739.355.217.168,38	Rp 4.835.188.460.096,80
2020	2.118	Rp 255.065.894.487,66	Rp 2.116.979.640.281,88
2021	2.225	Rp 155.470.551.715,70	Rp 1.750.345.226.107,68

Source: (Bapenda Badung Regency, 2022)

The realization of local revenue in Badung Regency in 2021 is Rp. 1,750,345,226,107.68, a phenomenon that is currently happening in Badung Regency where in 2018-2021 the total of hotels and restaurants each year has increased, but it is not in line with hotel and restaurant tax revenues and realization local revenue which tends to decrease. This condition will affect the government's performance, especially in fulfilling the allocation of infrastructure governance in Badung Regency. Therefore, it is necessary to measure the contribution of hotel tax revenues and restaurant taxes measured from the comparison of PAD realization and local taxes. If the realization of local taxes is greater than the realization of PAD, then the contribution is considered very good (Maryam, 2016). Thus, supporting development in Badung Regency will continue to grow. The purpose of this study is to identify and disclose the contribution of hotel tax and restaurant tax in Badung Regency.

Method

The type of research used is qualitative. The location of this research is the Regional Revenue Agency/Pasedahan Agung (Bapenda) Badung Regency which is located at Jl. Raya Lukluk – Sempidi, Lukluk, Mengwi District. The research time is 6 months, starting from February to July 2022. The data sources in this study are primary data and secondary data. This study uses data collection techniques, namely interviews and documentation, data that support this research, namely data on the number of hotel and restaurant taxpayers, targets and realization of hotel and restaurant taxes, PAD realization, local tax realization, and Badung Regency APBD in 2018-2021. The validity of the data used is the credibility test of the triangulation technique. The data analysis method is descriptive by collecting data, analyzing data, and interpreting it.

Result and Discussion

- **Hotel Tax Revenue Contribution Analysis**
 - Hotel Tax Contribution to Local Revenue (PAD)

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Table 3
Hotel Tax Contribution to Local Revenue (PAD)
Badung Regency
Year 2018-2021

Year	Hotel Tax Realization	Realization of local revenue	Contribution	Description
2018	Rp 2.236.311.260.005,09	Rp 4.555.716.407.353,28	49,09%	Good
2019	Rp 2.469.152.695.978,09	Rp 4.835.188.460.096,80	51,07%	Very Good
2020	Rp 670.803.265.683,85	Rp 2.116.979.640.281,88	31,69%	Perty Good
2021	Rp 258.041.477.940,62	Rp 1.750.345.226.107,68	14,74%	Not Good
		Average	36,65%	Perty Good

Source: Processed Product Data, 2022

Based on Table 3 shows the value of the contribution tends to decrease. It is known that the contribution value of hotel tax revenue is on average 36.65% with the contribution criteria being quite good because the percentage value is below 40%. The contribution value increased in 2019 by 51.07% which was the highest contribution during the research period. The decline in the contribution value occurred in 2020 by 31.69% and the lowest contribution value was experienced in 2021, which was 14.74%.

- Hotel Tax Contribution to Local Tax

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Table 4
Hotel Tax Contribution to Local Tax
Badung Regency
Year 2018-2021

Year	Hotel Tax Realization	Realization Local Tax	Contribution	Description
2018	Rp 2.236.311.260.005,09	Rp 3.872.911.783.138,22	57,74%	Very Good
2019	Rp 2.469.152.695.978,09	Rp 4.217.319.393.186,18	58,55%	Very Good
2020	Rp 670.803.265.683,85	Rp 1.613.756.252.261,10	41,57%	Good
2021	Rp 258.041.477.940,62	Rp 1.278.719.795.701,97	20,18%	Normal
		Average	44,51%	Good

Source: Processed Product Data, 2022

Based on Table 4, the value of the hotel tax contribution to the Badung Regency regional tax in 2018-2021 tends to decrease. Where it is known that the contribution value of hotel tax revenue is an average of 44.51% with good contribution criteria because the percentage value is above 40%. The contribution value has increased, namely, in 2019 the contribution value of hotel tax revenues was 58.55% which was the highest contribution during the research period. The decline in the contribution value occurred in 2020 by 41.57% and the lowest contribution value was experienced in 2021, which was only 20.18%.

Based on Table 3 and Table 4 in 2018 and 2019 the hotel tax contribution had a positive impact, but in 2020 and 2021 due to the Covid-19 pandemic it was in the moderate category. Although the realization of PAD and local taxes has decreased every year, the contribution of hotel taxes is still a potential revenue in terms of local taxes.

• **Restaurant Tax Revenue Contribution Analysis**

- Restaurant Tax Contribution to Regional Original Income (PAD)

Table 5
Restaurant Tax Contribution to Regional Original Income (PAD)
Badung Regency
Year 2018-2021

Year	Restaurant Tax Realization	Realization of local revenue	Contribution	Description
2018	Rp 624.456.631.009,54	Rp 4.555.716.407.353,28	13,71%	Not Good
2019	Rp 739.355.217.168,38	Rp 4.835.188.460.096,80	15,29%	Not Good
2020	Rp 255.065.894.487,66	Rp 2.116.979.640.281,88	12,05%	Not Good
2021	Rp 155.470.551.715,70	Rp 1.750.345.226.107,68	8,88%	Not Good
		Average	12,48%	Not Good

Source: Processed Product Data, 2022

Based on the table 5, it is explained that the tax contribution in Badung Regency is still not good. Judging from the average contribution of restaurant tax revenues in 2018-2021, it is 12.48% with the contribution criteria being not good because the percentage value is below 20%. Meanwhile, the restaurant tax contribution tends to fluctuate, where in 2018 the contribution was 13.71%, in 2019 it rose to 15.29%. And it will decrease again in 2020 with a percentage of 12.05% and in 2021 by 8.88%.

- Restaurant Tax Contribution to Local Tax

Table 6
Restaurant Tax Contribution to Local Tax
Badung Regency
Year 2018-2021

Year	Restaurant Tax Realization	Realization Local Tax	Contribution	Description
2018	Rp 624.456.631.009,54	Rp 3.872.911.783.138,22	16,12%	Not Good
2019	Rp 739.355.217.168,38	Rp 4.217.319.393.186,18	17,53%	Not Good
2020	Rp 255.065.894.487,66	Rp 1.613.756.252.261,10	15,81%	Not Good
2021	Rp 155.470.551.715,70	Rp 1.278.719.795.701,97	12,16%	Not Good
		Average	15,40%	Not Good

Source: Processed Product Data, 2022

Based on Table 6, the value of the restaurant tax contribution to the Badung Regency regional tax in 2018-2021 is still not good in contributing. It is known that the average contribution of restaurant tax revenue is 15.40% with the contribution criteria being not good because the percentage value is below 20%, but in 2018 the contribution value was 16.12%, then in 2019 it increased to 17.53%. The contribution generated from this data tends to decrease, where in 2020 there was a decrease of 15.81% and in 2021 by 12.16%.

Based on Table 5 and Table 6 the criteria for the contribution of restaurant taxes to PAD and local taxes are included in the poor category, meaning that the restaurant tax is very less in contributing. This research is in line with research conducted by Wicaksono & Huda (2022) that the achievement of the contribution of Restaurant Tax to PAD in Badung Regency is included in the category of lacking in support for PAD, where the restaurant tax in Badung Regency experiences fluctuating conditions every year. The biggest decline in contribution was recorded from 2019 to 2020 by 3.25%.

The role of hotel tax contributions and restaurant taxes from 2018-2021 greatly impacts the development planning of the Badung Regency area. From the processed data above, in 2018 and 2019 before the Covid-19 pandemic, the hotel tax contribution was able to make a positive contribution, but the restaurant tax contribution was still lacking in contributing to the development planning of the Badung Regency. Meanwhile, in 2020 and 2021 due to the Covid-19 pandemic, several things were carried out to rationalize the development planning activities of the Badung Regency. During the Covid-19 pandemic, all elements were revitalized to

increase PAD so that it was hoped that all development planning activities of the Badung Regency could be optimized.

Conclusion

From the results of research conducted, it can be concluded that. The contribution of hotel tax to PAD and local taxes in Badung Regency from 2018 to 2021 is known that the contribution value of hotel tax revenue to PAD is an average of 36.65% with the contribution criteria being quite good because the percentage value is below 40%. And the hotel tax contribution to local taxes is an average of 44.51% with good contribution criteria because the percentage value is above 40%. The contribution of restaurant tax to PAD and local taxes of Badung Regency from 2018 to 2021 is still not good in contributing. It is known that the average contribution of restaurant tax revenues to PAD from 2018 to 2021 is 12.48% and the average contribution of restaurant taxes to local taxes is 15.40% with the contribution criteria being poor because the percentage value is below 20%.

With the decline in hotel tax receipts and the Badung Regency restaurant tax in 2018 and 2019 it has greatly impacted the development of the Badung Regency area. In 2018 and 2019 before the Covid-19 pandemic, the hotel tax contribution was able to make a positive contribution, but the restaurant tax contribution was still lacking in contributing to the development planning of the Badung Regency area. Meanwhile, in 2020 and 2021 due to the Covid-19 pandemic, several things were carried out to rationalize the development planning activities of the Badung Regency. During the Covid-19 pandemic, all elements were revitalized to increase PAD so that all development planning activities for the Badung Regency area could be optimized.

The implications of the results of the study, with a decrease in hotel tax revenues and restaurant taxes, it is hoped that the Badung Regency government can improve management in the hotel and restaurant sector so that regional development planning activities can be implemented.

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