



Analysis contribution hotel tax, restaurant tax and entertainment tax as source local revenue Bogor City

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ABSTRAK

So many efforts made by the Indonesian government to build the State of Indonesia into a developed country. One way is to do a lot of infrastructure development such as building transportation access and improving the quality of public facilities. Funds needed to build transportation access and improve the quality of public facilities can be obtained from various sources. One of them through local taxes. Bogor City Regional Tax consists of hotel tax, restaurant tax, entertainment tax and others. This research has a purpose to know the contribution of hotel tax, restaurant tax and entertainment tax as source of Original Regional Income of Bogor City in 2012 until 2016. The type of data used is secondary data. Data collection techniques used were interviews and documentaries. The results of this study indicate that the contribution of hotel tax is very small as a source of income Original Regional Bogor City. Restaurant tax has a small contribution as a source of Revenue Original Region of Bogor City. And the contribution of entertainment tax in the city of Bogor is also very small.



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PENDAHULUAN

So many efforts made by the Indonesian government to build the State of Indonesia into a developed country. One of them is by doing a lot of infrastructure development such as building transportation access and improving the quality of public facilities. Development is a process of progress and continuous improvement towards achieving the desired goals. In general the goal of the development to be achieved is the creation of improving the welfare of the community more equitably and fairly (Hartono & Alvionita, 2021). This objective will be achieved if potential and existing resources are managed and allocated effectively and efficiently. Development will be accomplished if there are funds available. The necessary funds can be obtained from various sources both from within and outside the country, both private and government sectors (Wicaksono et al., 2022).

Development of a region is determined by the source of income received by the area. In order for the development to be done smoothly, of course, the local government must be able to finance all the necessary needs for the development (Herfina, 2022). The greater the need is required, the greater the funds that must be prepared by the local government. Therefore, local governments should explore better local revenue sources to finance the development (Romanda, 2015). One of them is by increasing the revenue from Pendapatan Asli Daerah (PAD) which is the original potential owned by each region.

Tax is one of the important factors that is the source of revenue used for state expenditure, both routine and development expenditures (Karamullah, 2015). Taxes are levied by law. The principle of universal tax law is a justice-based tax law in accordance with the burden borne by people's ability and non-discrimination, ensuring legal certainty and regulating equal rights and obligations between the people and the state (Suhono & Sulastri, 2017). To realize a tax-obedient society is not an easy thing, especially with the prolonged economic crisis like today (Martini et al., 2022). This can only happen if the community and government are aware of their duties and obligations as citizens (Afrizal, 2021).

Local taxes are one of the sources in the Regional Revenue and Expenditure Budget (APBD) (Indonesia, 2009). When viewed from the APBD type of census in each region can be divided into three, namely (Indonesia, 2010):

1. Source revenue from PAD.
2. Part of Balancing Fund.
3. Others Assigning Legal Areas.

Source of Local Revenue comes from:

1. Local Tax.
2. Local Retribution.
3. The result of separated regional wealth management.
4. Other legally valid regional income.

Local tax is a compulsory contribution to the Region owed by an individual or a coercive body under the Act, without receiving any direct reward and being used for the purposes of the Region for the greatest possible prosperity of the people (Sedana, 2013). Regional tax is divided into 2 parts, namely:

1. The Provincial Tax, consisting of:
 - a. Vehicle Tax;
 - b. Transfer of Motor Vehicle Title;
 - c. Motor Vehicle Fuel Tax;
 - d. Surface Water Tax ;and
 - e. Cigarette Tax.
2. Regency/Municipal Tax ((*Peraturan Daerah Kota Bogor Nomor 11 Tahun 2011 Tentang Pajak Hiburan*, n.d.), (*Peraturan Daerah Kota Bogor Nomor 06 Tahun 2011 Tentang Pajak Restoran*, n.d.)), consisting of;
 - a. Hotel Tax;
 - b. Restaurant Tax;
 - c. Entertainment Tax;
 - d. Billboard Tax;
 - e. Street Lighting Tax;
 - f. Parking Tax ; and others.

Bogor has a very large culinary sector. Not a few also the hotels that stand in Bogor. And there are many entertainment venues in bogor (Bawono, n.d.). Many residents from outside Bogor come to Bogor on Saturdays, Sundays and national holidays. It is said because the density of the city bogor on Saturday, Sunday and public holidays(*Peraturan Daerah Kota Bogor Nomor 12 Tahun 2011 Tentang Pajak Hotel*, n.d.).

RESEARCH METHODS

Types of Reserach

This research uses quantitative data types. The data used is secondary data. Data collection techniques used by interview and documenter. The method of analysis used in this research is descriptive analysis.

Contribution of Local Tax

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Contribution of Local Tax

Contribution can be interpreted as a contribution given by the local tax on revenue of Original Regional Income (PAD). Calculation of the contribution of local tax revenues to the Regional Revenue by Law no. 32 year 2004 as follows:

$$Contribution = \frac{Realization\ Local\ Tax}{Realization\ Local\ Revenue} \times 100\%$$

The formula can also be used to calculate the contribution of each type of local tax. The greater the percentage achieved, the greater the contribution given by local taxes.

Table 1.Criteria Value Contribution

Percent Contribution	Criteria
0- 10%	Very Low

Perecent Contribution	Criteria
10,10% - 20%	Low
20,10% - 30%	Enough
30,10% - 40%	Good Enough
40,10% - 50%	Good
>50%	Very Good

Sumber : Tim Litbang Depdagri Fisipol UGM dalam Achaddeh, 2015

RESULTS AND DISCUSSION

Contribution Hotel Tax as source Local Revenue of Bogor City in 2012-2016

The contents of the hotel tax as the source of Pendapatan Asli Daerah (PAD) of Bogor City in 2012-2016 is calculated by comparing the amount of hotel tax receipts with the amount of Pendapatan Asli Daerah (PAD) in the year concerned (Waluyo, 2005). The amount of contribution can be seen from Table 4.8. In table 2, the tax contribution of the hotel to the Pendapatan Asli Daerah (PAD) of Bogor City varies from 8.03 in 2015 percent to 9.34 percent in 2014. Rising turnover of hotel tax contribution in Bogor City due to the number of hotel visits that affect the amount of tax revenue and the size of income from each other PAD component. In addition, the city of Bogor which has many places of culinary and tourism became one of the factors that affect the size of the hotel tax. By having many culinary and entertainment tours in the city of Bogor will menodorng the tourists both domestic tourists and foreign tourists to visit the city of Bogor who many choose interesting places of interest such as Bogor Botanical Garden. The largest contribution occurred in 2014 at 9.34 percent and the lowest by 8.03 percent in 2015. In 2013 and 2015 there was a respective slump of 0.16 percent in 2013 and 0.31 percent by 2015.

Table 2. Contribution Hotel Tax as source Local Revenue of Bogor City in 2012-2016

Year	Hotel Tax	Local Revenue	Contribution
2012	Rp. 27.528.683.203	Rp. 300.932.470.210	9.14 %
2013	Rp. 41.728.199.975	Rp. 464.695.880.485	8.98 %
2014	Rp. 51.072.782.235	Rp. 544.835.708.254	9.34 %
2015	Rp. 50.373.226.573	Rp. 627.594.065.141	8.03 %
2016	Rp. 71.165.895.875	Rp. 785.898.390.422	9.06 %

Sumber : Badan Pendapatan Daerah Kota Bogor (Data diolah)

Contribution Restaurant Tax as source Local Revenue of Bogor City in 2012-2016

The contribution of restaurant tax as the source of Pendapatan Asli Daerah (PAD) of Bogor City 2012-2016 is calculated by comparing the amount of restaurant tax receipt with the amount of original regional income (PAD) of the year concerned (Lengkong, 2016). The amount of contribution can be seen in Table. In the table, the contribution of restaurant tax to the income of Local Original (PAD) Kota Bogor varies from 10.77 percent in 2013 to 13.13% in 2012. Increase in the contribution of restaurant taxes in the city of Bogor due to the large number of restaurant visits and the size of income from each other PAD components. The largest contribution occurred in 2012 is 13.13 percent and the lowest in 2013 is 10.77 percent. The contribution of restaurant tax is shown in table 3.

Table 3. Contribution Restaurant Tax as source Local Revenue o Bogor City in 2012-2016

Year	Restaurant Tax	Local Revenue	Contribution
2012	Rp. 39.510.789.644	Rp. 300.932.470.210	13.13 %
2013	Rp. 50.035.057.749	Rp. 464.695.880.485	10.77 %
2014	Rp. 59.965.768.360	Rp. 544.835.708.254	11.01 %

2015	Rp. 75.128.975.542	Rp. 627.594.065.141	11.97 %
2016	Rp. 95.415.220.190	Rp. 785.898.390.422	12.14 %

Sumber : Badan Pendapatan Daerah Kota Bogor (Data diolah)

Contribution Entertainment Tax as source Local Revenue of Bogor City in 2012-2016

In table 4 the contribution of entertainment taxes to Bogor Regional Income (PAD) varies from 2.92 percent in 2015 to 4.55 percent in 2012. Increase in contribution of entertainment tax in the city of Bogor due to the many visits to places of entertainment and many whether or not entertainment is held or held and the size of income from each other PAD components. The largest contribution occurred in 2012 of 4.55 percent and the lowest 2.92 percent in 2015. In 2012 the contribution of this entertainment tax is quite large compared to the year of the other year. In 2013 to 2015 continue to experience respectively of 1.16 percent, 0.47 percent and 0.94 percent. And increased by 2016 by 0.15 percent.

Table 4. Contribution Entertainment Tax as source Local Revenue of Bogor City in 2012-2016

Year	Entertainment Tax	Local Revenue	Contribution
2012	Rp. 13.707.405.648	Rp. 300.932.470.210	4.55 %
2013	Rp. 15.776.049.233	Rp. 464.695.880.485	3.39 %
2014	Rp. 21.031.414.292	Rp. 544.835.708.254	3.86 %
2015	Rp. 18.308.544.830	Rp. 627.594.065.141	2.92 %
2016	Rp. 24.133.785.705	Rp. 785.898.390.422	3.07 %

Sumber : Badan Pendapatan Daerah Kota Bogor (Data diolah)

CONCLUSION

Based on the results of the analysis and discussion that Contribution Hotel Tax in Bogor City as source local revenue in 2012 until 2016 has very less contributin to local revenue. This can be seen from the contribution of hotel tax in the largest bogor city this is equal to 9.34 percent which ocured in 2012 and the smallest ocured in 2015 that is equal to 8.03 percent. In the tahble oc criteria contribution, 9,34 percent is a criterion very less because the percentage is below than 10 percent. The occurrence of nipple and discounting the contribution of the thotel taxes due to the lid of several hotels in the Bogor City, there is a renovation of hotel in the Bogor city that makes the hotel revenues decrease and there is quiet visitor at the time of day. The Contribution of Restaurant Tax in Bogor City as a source of Local Original Incomes in 2012 until 2016 has less contribution to the Original Population. Based on the contribution criteria table, restaurant taxes have insufficient contribution, due to the highest restaurant tax contribution of 13.13 percent in 2012 and the lowest of 10.77 percent in 2013 and according to the contribution table, the percentage ranging from 10.10 percent to 20 percent is an inadequate contribution category . Increasing and decreasing the contribution of restaurant tax in bogor city due to the lid of restaurant in bogor city, and at the time of fasting there is reduction of income, this is because restaurant in bogor not open like normal clock. The contribution of entertainment tax in the city of Bogor is less than the contribution of hotel tax in Bogor City. The highest contribution to entertainment tax occurs in 2012, which is 4.55 percent and the lowest occurred in 2015 of 2.92 percent. Based on the criteria table of contribution value, entertainment taxes are classified as criteria that are very less contribute to the original income of Bogor City Region. This is because the tax contribution of restaurants in the city of Bogor is below 10 percent which means the contribution of restaurant tax in the city of Bogor has contributed very less. Ups and downs of the percentage of entertainment tax contribution in bogor city due to the lid of entertainment in bogor city when entering Ramadhan month, causing the decrease of income of the entertainment venue.

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