Analysis of the Effectiveness and Contribution of Hotel Tax, Restaurant Tax and Local Tax to Local Revenue in the Special Region of Yogyakarta

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Abstract

Purpose: This study aimed to determine the effect of the effectiveness of hotel, restaurant, and regional taxes on Local Revenue and the magnitude of the tax contribution to district/city Local Revenue in the Special Region of Yogyakarta.

Methodology: This research was conducted on all hotel tax and restaurant tax data in five regencies/cities in the Special Region of Yogyakarta, which includes all types of hotels and restaurants as stipulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies for the 2011-2019 period. This research includes descriptive research that uses a quantitative approach.

Findings: The results showed that the hotel tax's and restaurant tax's effectiveness had no significant effect. The effectiveness of the local tax significantly negatively affected the Local Revenue of districts/cities in the Special Region of Yogyakarta from 2011 to 2019. The highest effectiveness of hotel taxes occurred in 2021 in Bantul Regency at 658.70%, and the lowest in 2015 was in Bantul Regency at 12.68%. In the restaurant tax, the highest level of effectiveness occurred in 2012 in Bantul Regency at 225.99% and the lowest in 2015 in Sleman Regency at 88.12%. Overall tax contributions from 2011 to 2019 contributed equally to Local Revenue.

Novelty: This study continues previous research using a different population, especially in the district/city Yogyakarta Special Region.

Keywords: Hotel Tax, Restaurant Tax and Local Tax to Local Revenue

Article History:

Received: July 2023; Accepted: July 2023

Introduction

National and regional development are carried out to improve the community's welfare, and the success or failure of national development can be reflected in regional development. In improving the welfare of its people, local governments must be able to maximize Local Revenue because one indicator of local government's success is maximizing Local Revenue. Candrasari and Ngumar (2016) state that a region is considered capable of managing its Region, i.e., whether or not the Region can finance the affairs handed over by the central government with its finances. So that local governments do not always depend on the central government, local governments must be able to maximize Local Revenue. This is because Local Revenue is a tremendous potential L.G. for regional development. Based on Law No. 28/2009 on Regional Taxes and Levies, there are eleven types of taxes levied by districts/cities, including hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, non-metal mineral and rock tax, parking tax, groundwater tax, swallow's nest tax, rural and urban land, and building tax, and the last one is the acquisition duty of land and building rights.

The Special Region of Yogyakarta (DIY) is one of the regions in Indonesia that also manages its local taxes. This Region is dubbed as the city of students, the city of art, the city of culture, and also the city of tourism. The Special Region of Yogyakarta as a student city is closely related to the number of colleges or universities (Dikpora DIY). Seven state universities, seventeen private universities, and dozens more colleges and academies spread throughout Yogyakarta (BPS Provinsi D. I. Yogyakarta). This, of course, invites many students from outside the Region who choose to study in DIY. With the increasing number of migrants in this area, the high demand for housing, such as boarding houses, apartments, hotels, and even restaurants to support food needs, can be used as Local Revenue from tax collection.

The Special Region of Yogyakarta is the destination for artists and travellers from domestic and foreign countries who want to learn about art and culture and enjoy tourism (Dikpora DIY). Based on the Indonesian Tourism Index, there are ten regions with the highest level of tourism index. Sleman and Bantul, which are included in the DIY region, are ranked fourth and tenth with the following score difference from Denpasar City:

Source: Bappeda, 2021 (Processed Data)

Figure 1. Tourism Index Indonesia

The Tourism Competitiveness Index has several aspects, i.e., aspects of the business support environment, governance, natural and artificial tourism potential, and supporting infrastructure. From these aspects, there are two aspects where Sleman, Bantul, and Yogyakarta are included in the five regions with the highest rankings. It certainly influences the tourism competitiveness index and the development of tourism support facilities. Moreover, from these various aspects, hotels and restaurants as supporting facilities for migrants and tourists in Yogyakarta have increased. The hotel industry continues to increase along with the decision. Yogyakarta City Government to lift the moratorium on new hotel construction permits since 2014. In addition, the number of restaurants as culinary tourism destinations is also increasing following the development. This hotel and restaurant industry increase is expected to contribute to Regional Original Revenue (Local Revenue) generated from hotel tax and restaurant tax. Table 1.1 shows the development of the number of hotels and restaurants from 2011 to 2019:

Table 1 shows hotels' widespread growth or development in the Special Region of Yogyakarta has grown. When considered especially in non-star hotels, only 2016 experienced a descent. These hotels have also been transformed into star hotels because they have met the requirements to be included in the category.

Table 1. Number of Hotels in Special Region of Yogyakarta (DIY)

Hotel Type	Year								
	2011	2012	2013	2014	2015	2016	2017	2018	2019
Five stars	4	4	6	6	7	7	9	9	11
Four stars	8	9	9	11	16	14	18	18	36
Three stars	8	14	15	16	19	17	32	32	61
Two stars	7	8	10	12	13	5	24	24	34
One star	10	10	11	9	9	9	13	13	21
Non-stars hotel	415	447	479	521	561	521	589	589	610

Source: Bappeda, 2021 (Processed Data)

Table 2. Number of Restaurants in Special Region of Yogyakarta (DIY)

Restaurant Type	Year								
	2011	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
Restaurants	56	59	60	60	479	600	437	1163	1002
Eatery Houses	585	650	745	745	1026	1162	1284	846	1007

Source: Bappeda, 2021 (Processed Data)

From the table of the number of restaurants in Table 2, it is known that the development of restaurant development in the Special Region of Yogyakarta from 2011 to 2019 continues to increase. There was a decrease in the number only in 2017, which was 437 from the previous year, which amounted to 600. Then in 2018, it also decreased from the previous year, which amounted to 1284 to 846. The highest spike in the number of restaurants was in 2015. From the Tagar.id website, the Governor of Yogyakarta emphasized that Local Revenue optimization is an essential part of the financial aspect based on the principles of regional autonomy. Sri Sultan HB X also proposed that government policies in taxation must develop and be innovative, and not only the punishment side is highlighted. The system of taxation in the Region is expected to be more efficient.

The Local Revenue amount certainly depends on several aspects. According to Widanta and Jaya (2014), the variables of GRDP, population, and the number of tourists simultaneously significantly affect the Local Revenue of Denpasar City from 1997 to 2011. While partially the GRDP variable has a positive and significant effect on Local Revenue, the population variable has a negative and significant effect on Local Revenue. Furthermore, the variable number of tourists does not affect the Local Revenue of Denpasar City. The study's results did not align with the hypothesis in the previous research and theory. The research findings show that GRDP is a measure of economic growth, so the government should equalize what is considered to be a superior sector so that it can contribute to Local Revenue. Furthermore, efforts should be made to increase economic growth in each sector by empowering their potential. From the tourism sector, the government can attract tourists by improving the quality of tourism, renewing or improving existing facilities, and providing security guarantees.

Rahmanto (2007) states that using hotel tax in Semarang City from 2000 to 2004 shows that the results are still ineffective; the average effectiveness is 61.94% per year. Moreover, the contribution of the hotel tax to local tax is 10.9%; other types of local taxes influence the rest. Meanwhile, Yuliartini and Supadmi (2015) find that the average effectiveness of hotel and restaurant tax collection in Denpasar City from 2009 to 2013, which measures the effectiveness ratio as 113.53% and is categorized as very effective. The average contribution of hotel and restaurant tax collection during 2009-2013 was 32.27%, categorized as quite reasonable.

Abiddin et al. (2017) show that the average comparison of hotel tax effectiveness in Pekanbaru City from 2010 to 2014 was 98.14% and classified as adequate. The average effectiveness of restaurant tax is 105.07% and falls into the excellent category. Meanwhile, the average hotel tax contribution to Local Revenue is 5.71%, categorized as significantly contributing. The average contribution of restaurant tax to Local Revenue is 10.23 and is included in the highly contributing category. The study results differ from Andaria (2015), which shows that the average effectiveness of hotel tax from 2010 to 2014 is 134.38%, classified in the highly effective category. While the average contribution to Local Revenue was 0.52% in the very poor category, and the contribution to local taxes of 1.48% was included in the very poor category.

Gunawan (2018) found that the average effectiveness of local taxes in East Aceh Regency from 2011 to 2015 was categorized into very effective criteria with a value of 111.78%, while the effectiveness of local taxes and levies partially and simultaneously had a significant effect on Local Revenue in East Aceh Regency. Widodo and Guritno (2017) also found that hotel tax has a positive and significant effect on Local Revenue, restaurant tax, and entertainment tax have a positive and significant effect on Local Revenue. However, these results differ from Astuti (2019), and it is known that the effectiveness of hotel tax has a significant positive effect on Local Revenue, while the effectiveness of restaurant tax does not affect Local Revenue.

Based on this explanation, local governments in five districts/cities in the Special Region of Yogyakarta Province should be able to additionally investigate the potential that can increase Local Revenue, one of which is by being able to better utilize and create an efficient and innovative taxation system, especially for hotel taxes and restaurant taxes. This research is important to analyze the effectiveness of hotel and restaurant tax. With a high tourism index in Indonesia and the lifting of the moratorium on hotel construction in 2014 by the Mayor of Yogyakarta, it is expected that the development of the hotel and restaurant industry can contribute to Local revenues through hotel and restaurant taxes. Furthermore, it can be known how much the effectiveness and contribution of hotel tax and restaurant tax to Local Revenue. From this description, this study analyzes how effective hotel, restaurant, and local taxes are and how much it contributes to Local Revenue.

Local Revenue

Based on Law Number 33 of 2004 concerning Financial Balance between the Central and Regional Governments, original regional Revenue is Revenue obtained from regions within their territory and collected based on local regulations by applicable laws and regulations. The Region obtains local Revenue from sources within its territory collected by applicable regulations (Tarmizi et al., 2017). Local Revenue can take the form of proceeds from local taxes and levies, proceeds from local companies, and other legitimate business enterprises.

Tax

According to Law No.16 of 2009 on the Determination of Government Regulation instead of Law No. 5 of 2008 on the Fourth Amendment to Law No. 6 of 1983 on General Provisions and Tax Procedures, tax according to Article 1 paragraph 1 is a mandatory contribution to the state owed by individuals or entities that are compelling based on the Act, with no direct reward and used for state intentions for the greatest prosperity of the individuals.

Mardiasmo (2016) explains that the theories of tax collection consist of the Insurance theory, where the people must pay taxes equated to insurance compensation to obtain such protection guarantees. Interest theory means that the distribution of the tax obligation to the people is based on each person's interests. The greater the person's interest in the country, the higher the tax that must be

paid, the theory of carrying capacity where the tax obligation for everyone must be equally weighty, meaning that taxes must be paid according to their abilities. Devotion theory, where the basis of the justice of tax collection lies in the relationship between the people and their country. As a trustworthy local, the people must always realize that tax payment is an obligation. The purchasing power principle theory to collect taxes means withdrawing purchasing power from the community household for the state household. Then the state will channel it back to the community by strengthening the welfare of the community.

Hotel Tax Effectiveness

According to Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, a hotel is a facility providing lodging/resting services, including other related services for a fee, which also includes motels, inns, tourism huts, tourism guesthouses, lodging houses and the like, as well as boarding houses with more than 10 (ten) rooms. Furthermore, a hotel tax is a tax on services the hotel provides. The imposition base of the hotel tax is the amount of payment that should be paid to the hotel. For the tax rate, as stated in the local tax rate, the hotel tax is set at 10%. According to Halim (2012), local tax effectiveness is the ratio between local tax collection or Revenue and the target or potential for local tax revenue. One of the local taxes that is a source of Local Revenue is the hotel tax.

The hotel tax revenue can be adequate if the realization of hotel tax revenue reaches the set tax revenue target. So, the effectiveness of hotel tax can influence Local Revenue. The explanation above is in line with research conducted by Astuti (2019). It is known that the effectiveness of hotel tax has a significant positive effect on Local Revenue.

Restaurant Tax Effectiveness

According to Law Number 28 of 2009 concerning Regional Taxes and Levies, restaurants are facilities for providing food and drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering services. Halim (2012) points out that the effectiveness of local taxes is the ratio between the collection or receipt of local taxes and the target or potential for local tax revenue. Restaurant tax is one of the local taxes that also affects Local Revenue. Restaurant tax is a tax on services provided by restaurants. Restaurant tax revenue can be effective if the realization of restaurant tax revenue reaches the set target. So, whether or not restaurant tax revenue is effective can influence Local Revenue. This aligns with Widodo and Guritno (2017), which show that restaurant tax significantly influences Local Revenue in Yogyakarta City from 2010 to 2014. Based on the theory and research results, Restaurant tax effectiveness significantly positively affects Local Revenue.

Local Tax Effectiveness

Mardiasmo (2013: 12) demonstrates that local taxes and levies are processed by the Regional Government, i.e., provinces, districts, or cities, to support Local Own-Source Revenue (Local Revenue). Local tax is a mandatory contribution to the Region owed by individuals or entities that are compelling based on the Law by not getting a direct reward and used for regional purposes for the greatest prosperity of the people. The local tax revenue can be effective if the realization of local tax revenue reaches the specified local tax revenue target. So, the effectiveness of local taxes can influence Local Revenue. The theory above also aligns with research conducted by Gunawan (2018), which states that the effectiveness of local taxes and local levies partially or simultaneously significantly affects Local Revenue in East Aceh Regency. Based on the theory and research results, local tax effectiveness significantly positively affects Local Revenue.

Based on the theoretical basis and literature review that has been described, the research framework is shown as follows:
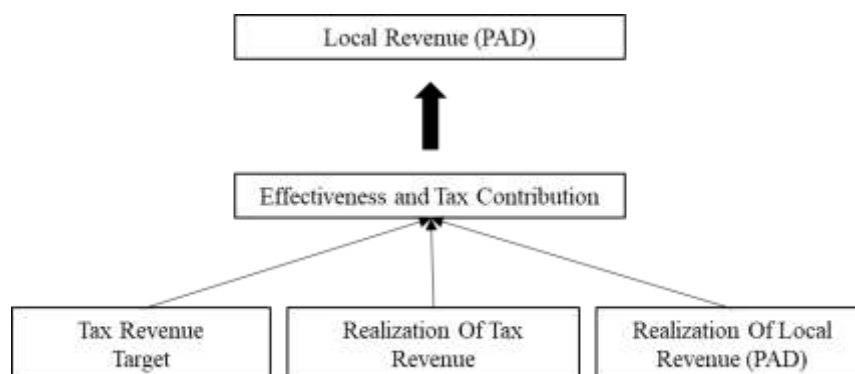

Figure 2. Research Framework

Methodology

The type of this study is a descriptive study with a quantitative approach. Secondary panel data was used in this study from five districts/cities from 2011-2019. The data was collected from the Regional Financial and Asset Management Agency (BPKAD) in the form of data on the realization of hotel tax and restaurant tax revenues, hotel tax and restaurant tax revenue targets, local tax realization and targets, and local own-source Revenue (Local Revenue).

The population in this study were hotels and restaurants in five districts in the Special Region of Yogyakarta. The sample used in this study is all hotel and restaurant tax data in five districts/cities in the Special Region of Yogyakarta which includes all types of hotels and restaurants contained in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies for the period 2011-2019.

This study analysis method consists of several steps, i.e., effectiveness analysis, contribution analysis, multiple linear regression analysis, and hypothesis testing by using Eviews. In this study, the variables used are a hotel, restaurant, and local tax effectiveness, referred to as independent variables (X). While the dependent variable is Local Revenue. Moreover, the definitions of variables are explained in Table 3:

Table 3. Variables Explanations

Variables	Definition	Explanation
Local Revenue (Y)	Local Government revenues in the form of local tax, levy proceeds, and proceeds from the management of separated local assets and other revenues by local regulations, represented in rupiah.	
Hotel Tax Effectiveness (x1)	Mahmudi (2010) defines *effectiveness* as the relationship between output and goals or objectives that must be achieved. Law	$HTE = \dfrac{Realiazation\ of\ Hotel\ Tax\ Revenue\ x\ 100\%}{Target\ of\ Hotel\ Tax\ Revenue}$

	No. 28 of 2009 concerning Regional Taxes and Levies, hotel tax is a tax on hotel services. The effectiveness of hotel tax is the value of hotel tax revenue for achieving the local government's goals or objectives.	
Restaurant Tax Effectiveness (x2)	According to Law No. 28/2009, a restaurant tax is a tax on services restaurants provide. The effectiveness of restaurant tax is the amount of money value generated from restaurant tax revenue on achieving goals or objectives determined by the local government.	$RTE = \dfrac{Realiazation\ of\ Restaurant\ Tax\ Revenue\ x\ 100\%}{Target\ of\ Restaurant\ Tax\ Revenue}$
Local Tax Effectiveness (x3)	According to Law No. 28 of 2009, local taxes are mandatory contributions to the Region owed by individuals or entities that are influential based on the Law, with no direct reward, and are used for Regional purposes for the greatest assets of the people. So, the effectiveness of local taxes is the amount of money value generated from local tax revenues on the targets set by the local government.	$LTE = \dfrac{Realiazation\ of\ Local\ Tax\ Revenue\ x\ 100\%}{Target\ of\ Local\ Revenue}$

Results and Discussion

Results
Study Object Description

Data from Bappeda (2021) shows that the Special Region of Yogyakarta has a land area of 3,178.79 km2. It directly borders Central Java Province and the Indian Ocean on the south side. On the north side, the province has an active volcano, precisely in Sleman Regency, which is prosperous in nature and culture. Then to the south is the city of Yogyakarta, the provincial capital, where there is a central government. Kulon Progo Regency is expanding west due to the New Yogyakarta International Airport and its culture. To the south of Yogyakarta City is Bantul Regency, and to the east is Gunung Kidul Regency, famous for its limestone cliffs.

In general, the five districts/cities above are all famous for their tourist attractions and culture. This makes the tourism sector in the Special Region of Yogyakarta a critical sector in addition to the many universities that attract students to study in Yogyakarta. The number of tourists and students who visit and stay in Yogyakarta also makes constructing facilities such as hotels and restaurants a lot to accommodate these needs. From year to year, new hotels appear (Yogyakarta City Licensing Office, 2021).

From the discussion above, the existence of hotels and restaurants can be used as tax objects by the local government. Where the government annually sets a revenue budget from local taxes, then tax collection is carried out, the amount of which is referred to as tax realization. The budget and realization

of local taxes and Revenue are reported annually by BPKAD. Then from the budget data and the realization of tax revenue, the researcher uses it to find the amount of local tax effectiveness.

Descriptive Statistic Analysis

Table 4.1 provides a summary of the descriptive statistics analysis of the variables.

Table 4. Descriptive Statistics Analysis

Variable	Obs	Mean	Median	Maximum	Minimum	Std. Dev.
Local Revenue	45	1.144.867	1.143.000	1.199.000	1.073.000	0.330059
Hotel Tax Effectiveness	45	1.421.996	1.180.400	6.587.000	0.126800	1.013.598
Restaurant Tax Effectiveness	45	1.408.709	1.383.500	2.259.900	0.881200	0.303745
Local Tax Effectiveness	45	1.175.558	1.184.400	1.613.200	0.579500	0.188605

Based on the results of descriptive statistical tests using Eviews, the amount of data for each variable is 45. Then the average value of the Local Revenue (Y) variable is 11.44867. The highest and lowest values are 11.99000 and 10.73000, respectively, with a standard deviation of 0.330059. The highest and lowest values are the log values of the amount of regional own-source Revenue. The highest value was in Sleman Regency in 2019, while the lowest was in Kulon Progo Regency in 2011. The standard deviation value, smaller than the average value, indicates that the data deviation is low, meaning that the values are evenly distributed.

For the hotel tax effectiveness (X1), the average value is 1.421996 with the highest value of 6,587000 or 658.70%, namely in Bantul Regency in 2012. The lowest value is 0.126800 or 12.68%, namely the value of hotel tax effectiveness in Bantul Regency in 2015 and is included in the ineffective criteria. The standard deviation is 1.013598. Thus, the average value of hotel tax effectiveness in 2011-2019 is greater than the standard deviation value, so the data deviation is low, and the distribution of values is evenly distributed.

The restaurant tax effectiveness (X2), the average value is 1.408709 with the highest value of 2.259900 or 225.99%, occurred in 2012 in Bantul Regency. The lowest value is 0.881200 or 88.12%, namely the value of restaurant tax effectiveness that occurred in 2015 in Sleman Regency. In contrast, the standard deviation value of the variable is 0.303745. With a mean value higher than the standard deviation, the data deviation that occurs is low, and the distribution of values is evenly distributed.

Local tax effectiveness (X3) has an average value of 1.175558. The highest value is 1.613200 or 161.32%, which occurred in 2012 in Bantul Regency. Moreover, the opposite value or the lowest value of 0.579500 or 57.95%, namely the value of the effectiveness of local taxes that occurred in 2017 in Kulon Progo Regency. The standard deviation is 0.188605. The average value of this variable is also higher than the standard deviation value, so the distribution of values is also evenly distributed.

Model Testing

Chow Test

Table 5. Chow Test

Effects Test	Statistic	d.f.	Prob.
Cross-section F	19.533760	(4,37)	0.0000
Cross-section Chi-square	51.083450	4	0.0000

For model testing, we performed a Chow test. Table 4.2 shows that the cross-section Chi-square probability value is 0.0000 less than 0.05, which means that H0 is rejected and H1 is accepted. With these results, the model chosen is the fixed effect model (FEM).

Hausman Test

Table 6. Hausman Test

Test Summary	Chi-Sq.Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	14.723034	3	0.0021

Next, we performed the Hausman test; Table 4.3 shows that the probability value of the Hausman test results is 0.0021, smaller than the value of 0.05. This means that H0 is rejected and H1 is accepted, so with these results, the fixed effect model (FEM) is used.

Hypothesis Testing

After model testing was carried out, we next performed hypothesis testing, including T-statistic, to see the effect of the hotel, restaurant, and local tax on local own-source Revenue (Local Revenue). The results of the t-statistic are as follows:

Table 7 shows that the coefficient of hotel tax (X1) is negative at 0.035510 and with a probability value of $0.2890 > 0.05$, with this value meaning that the effectiveness of hotel tax has no significant effect on Local Revenue. Then the coefficient value of restaurant tax (X2) is positive at 0.0112903, and the probability value is $0.4476 > 0.05$, which means that the effectiveness of restaurant tax has no significant effect on Local Revenue. Furthermore, it is known that the coefficient value of local tax (X3) is negative 0.0649790 with a probability value of $0.0023 < 0.05$. These results mean that the effectiveness of local taxes has a significant negative effect on Local Revenue.

Table 7. T-Statistic

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.10398	0.284880	42.48798	0.0000
Hotel Tax Effectiveness	-0.035510	0.033007	-1.075829	0.2890
Restaurant Tax Effectiveness	0.112903	0.147072	0.767670	0.4476
Local Tax Effectiveness	-0.649790	0.198807	-3.268446	0.0023

Next, we look at the r-squared value to see how considerable an impact the independent variable has on the dependent variable. The results of the r-squared are as follows

Table 8 Adjusted R-Squared

R-squared	*0.710452*	*Mean dependent var*	*11.44867*
Adjusted R-squared	0.655673	S.D. dependent var	*0.330059*
S.E. of regression	0.193677	Akaike info criterion	*-0.285442*
Sum squared resid	1.387894	Schwarz criterion	*0.035742*
Log-likelihood	14.42245	Hannan-Quinn criteria.	*-0.165708*
F-statistic	12.96937	Durbin-Watson stat	*0.907880*
Prob(F-statistic)	*0.000000*		

Based on Table 8, the R-Squared has a value of 0.710452. This value equals 71.05%, meaning the amount of hotel, restaurant, and local tax influences 71.05% of Local Revenue. In contrast, the remaining 28.95% is influenced by other variables not included in the test.

Analysis of Hotel Tax Contribution to Local Revenue

After calculating by comparing the realization of hotel tax revenue with the realization of Local Revenue, the percentage of contribution and the level of contribution of the hotel tax to Local Revenue in five districts/cities in the Special Region of Yogyakarta from 2011-2019 are acquired as follows:

Table 9. Hotel Tax Contribution Rate to LOCAL REVENUE

Year	Districts/Cities	Hotel Tax	Contribution Rate
2011	Sleman	9,98%	Very Less
2012	Sleman	10,70%	Less
2013	Sleman	4,12%	Very Less
2014	Sleman	8,69%	Very Less
2015	Sleman	4,90%	Very Less
2016	Sleman	9,37%	Very Less
2017	Sleman	10,31%	Less
2018	Sleman	11,09%	Less
2019	Sleman	12,14%	Less
2011	Bantul	0,10%	Very Less
2012	Bantul	0,49%	Very Less
2013	Bantul	0,51%	Very Less
2014	Bantul	0,33%	Very Less
2015	Bantul	0,03%	Very Less
2016	Bantul	0,33%	Very Less
2017	Bantul	0,32%	Very Less
2018	Bantul	0,59%	Very Less
2019	Bantul	0,76%	Very Less
2011	Gunung Kidul	0,04%	Very Less
2012	Gunung Kidul	0,06%	Very Less
2013	Gunung Kidul	0,04%	Very Less
2014	Gunung Kidul	0,04%	Very Less
2015	Gunung Kidul	0,12%	Very Less
2016	Gunung Kidul	0,18%	Very Less
2017	Gunung Kidul	0,26%	Very Less
2018	Gunung Kidul	0,30%	Very Less
2019	Gunung Kidul	0,35%	Very Less
2011	Kulon Progo	0,04%	Very Less
2012	Kulon Progo	0,11%	Very Less
2013	Kulon Progo	0,09%	Very Less
2014	Kulon Progo	0,05%	Very Less
2015	Kulon Progo	0,05%	Very Less
2016	Kulon Progo	0,05%	Very Less
2017	Kulon Progo	0,03%	Very Less
2018	Kulon Progo	0,04%	Very Less
2019	Kulon Progo	0,04%	Very Less
2011	Yogyakarta City	16,54%	Less
2012	Yogyakarta City	16,44%	Less
2013	Yogyakarta City	17,79%	Less

Year	Districts/Cities	Hotel Tax	Contribution Rate
2014	Yogyakarta City	17,15%	Less
2015	Yogyakarta City	18,25%	Less
2016	Yogyakarta City	21,15%	Fairly Good
2017	Yogyakarta City	19,64%	Less
2018	Yogyakarta City	22,33%	Fairly Good
2019	Yogyakarta City	23,41%	Fairly Good

Based on the table above, it can be seen that the average level of hotel tax contribution to Local Revenue is at the "very less" level. The lowest contribution level was in Bantul Regency in 2015 and Kulon Progo Regency in 2017, which amounted to 0.03%, with a very insufficient contribution level. In contrast, the highest hotel tax contribution to Local Revenue was in Yogyakarta City in 2019, which amounted to 23.41%, with a fairly good contribution level.

Analysis of Restaurant Tax Contribution to Local Revenue

After calculating by comparing the realization of restaurant tax revenue with the realization of Local Revenue, the percentage contribution and the level of contribution of restaurant tax to Local Revenue in five districts/cities in the Special Region of Yogyakarta from 2011-2019 are obtained as follows:

Table 10. Restaurant Tax Contribution Rate to Local Revenue

Year	Districts/Cities	Restaurant Tax	Contribution Rate
2011	Sleman	5,85%	Very Less
2012	Sleman	5,57%	Very Less
2013	Sleman	4,88%	Very Less
2014	Sleman	4,88%	Very Less
2015	Sleman	3,90%	Very Less
2016	Sleman	7,13%	Very Less
2017	Sleman	8,43%	Very Less
2018	Sleman	10,29%	Less
2019	Sleman	11,70%	Less
2011	Bantul	1,18%	Very Less
2012	Bantul	1,68%	Very Less
2013	Bantul	1,68%	Very Less
2014	Bantul	4,88%	Very Less
2015	Bantul	3,90%	Very Less
2016	Bantul	7,13%	Very Less
2017	Bantul	1,82%	Very Less
2018	Bantul	2,64%	Very Less
2019	Bantul	2,99%	Very Less
2011	Gunung Kidul	0,16%	Very Less
2012	Gunung Kidul	1,22%	Very Less
2013	Gunung Kidul	1,26%	Very Less
2014	Gunung Kidul	1,25%	Very Less
2015	Gunung Kidul	1,36%	Very Less
2016	Gunung Kidul	1,73%	Very Less

Year	Districts/Cities	Restaurant Tax	Contribution Rate
2017	Gunung Kidul	1,82%	Very Less
2018	Gunung Kidul	2,64%	Very Less
2019	Gunung Kidul	2,99%	Very Less
2011	Kulon Progo	0,20%	Very Less
2012	Kulon Progo	0,53%	Very Less
2013	Kulon Progo	0,65%	Very Less
2014	Kulon Progo	0,50%	Very Less
2015	Kulon Progo	0,55%	Very Less
2016	Kulon Progo	0,72%	Very Less
2017	Kulon Progo	0,65%	Very Less
2018	Kulon Progo	0,92%	Very Less
2019	Kulon Progo	1,21%	Very Less
2011	Yogyakarta City	6,04%	Very Less
2012	Yogyakarta City	4,78%	Very Less
2013	Yogyakarta City	4,87%	Very Less
2014	Yogyakarta City	5,19%	Very Less
2015	Yogyakarta City	5,63%	Very Less
2016	Yogyakarta City	6,78%	Very Less
2017	Yogyakarta City	6,49%	Very Less
2018	Yogyakarta City	7,24%	Very Less
2019	Yogyakarta City	9,18%	Very Less

Based on the table above, it can be seen that the average contribution rate of restaurant tax to Local Revenue is at the "very less" level. The lowest contribution level was in Gunung Kidul Regency in 2011, which amounted to 0.16% with insufficient contribution. Meanwhile, the highest hotel tax contribution to Local Revenue was in Sleman Regency in 2019, which amounted to 11.70% with a contribution level of less contribution.

Discussions

A *hotel tax* is a tax acquired from services provided by hotels. Based on the data results in this study, the effectiveness of hotel tax has a negative coefficient value of 0.035510 and a probability value of 0.2890. Hence the effectiveness of hotel taxes from five districts/cities from 2011 to 2019 in the Special Region of Yogyakarta has no significant effect on Local Revenue. In contrast to the results of a study by Astuti (2019), i.e. the effectiveness of hotel tax affects the Local Revenue of Sleman Regency. This occurs because other types of taxes can influence local taxes, which are a source of Local Revenue. Hotel tax is only one of eleven local taxes. Therefore, the chance of other taxes influencing Local Revenue is very extensive.

According to Wahyuni and Arief (2020), the factor that causes the level of effectiveness not to significantly affect Local Revenue is the inconsistency of the effectiveness ratio, which can be explained in the calculation of the effectiveness formula. The ratio of tax effectiveness has shown very effective criteria but is outside the line with the growth of Local Revenue. The average effectiveness level is at the highly effective criteria of the five districts in the Special Region of Yogyakarta. Nevertheless, if we examine more carefully, some districts still have hotel tax effectiveness levels in the less effective criteria. For example, in 2013, the effectiveness rate of hotel tax in Sleman Regency was only 71.15%, and in 2015 it was only 62.99%. In 2015 the effectiveness rate of hotel tax in Bantul Regency was the

lowest value of the other five districts, which was only 12.68% and fell into the ineffective criteria. This value is very different from 2012, which was 658.70% which fell into the highly effective criteria.

A *restaurant tax* is a tax on services provided by the restaurant tax. The data results show that the effectiveness of restaurant tax has a positive coefficient value of 0.0112903, and the probability value is 0.4476. Thus, the effectiveness of restaurant tax from five districts/cities from 2011 to 2019 has no significant effect on Local Revenue in the Special Region of Yogyakarta. These findings align with Astuti (2019) that the effectiveness of restaurant tax has no significant effect on Local Revenue in Sleman Regency. According to the findings, the effectiveness of restaurant tax revenue in Sleman Regency is ineffective.

In this study, the average effectiveness of restaurant tax is 140.87% and is included in the highly effective criteria. Nevertheless, looking more carefully, each district's effectiveness level fluctuates annually. For example, in 2014, the effectiveness rate of Sleman Regency's restaurant tax was 159.88% and included in the highly influential criteria. It dropped to 88.12% the following year and was included only in the moderately effective criteria. Another illustration is that in 2011 in Bantul Regency, the effectiveness rate of restaurant tax was 152.24% and included in the criteria of highly effective; then, in the following year, there was a very significant leap to 225.99%, but it also dropped the following year.

Local tax is an obligatory contribution to the Region by individuals or entities according to the Law, which is used for regional purposes. The data results show that the coefficient value of local taxes is negative 0.0649790 with a probability value of 0.0023. Hence, the effectiveness of local taxes from five districts/cities from 2011 to 2019 significantly negatively influences Local Revenue in the Special Region of Yogyakarta. These results contradict an investigation conducted by Gunawan (2018), which found that the effectiveness of local taxes and local levies partially and simultaneously significantly positively influenced Local Revenue in East Aceh Regency from 2011 to 2015. Therefore, government performance is very acceptable because the budget or local tax target to be accomplished can be realized.

In this study, the effectiveness of local taxes has a significant negative effect on Local Revenue. It can be seen from the Local Revenuedata of each district that each year continually improves. Nevertheless, the level of effectiveness of local taxes changes or fluctuates every year.

Moreover, it is known that the hotel tax in five regencies/cities in the Special Region of Yogyakarta shows that the average contribution level is very poor. Only Yogyakarta City has a fairly good contribution rate, i.e., in 2016, 2018, and 2019, which amounted to 6.78%, 7.24%, and 9.18%, respectively. Bantul Regency had the lowest contribution rate in 2015, at 0.03%. However, Gunung Kidul Regency had the lowest average contribution rate, with a percentage value ranging from 0.04% to 0.35%. This study's results align with previous research by Andaria et al. (2015); factors that influence this are few hotel visitors, tax subjects who need to be more obedient to taxes, and even local governments that are less than optimal in implementing tax collection.

Furthermore, the findings demonstrate that the restaurant tax in five regencies/cities in the Special Region of Yogyakarta shows that the average contribution level is very low. Only Sleman Regency has a restaurant tax contribution level at the 'less' level, namely in 2018 and 2019, amounting to 10.29% and 11.70% in 2019, the highest percentage of the five districts/cities in the Special Region of Yogyakarta. In contrast, the lowest or smallest level of restaurant tax contribution was in Gunung Kidul Regency in 2011 at 0.16%.

In contrast, Abiddin et al. (2017) show that the level of restaurant tax contribution is in the "highly contributing" category. Factors that influence this difference are differences in demographic aspects, community aspects, and the environment. Other factors are also related to the amount of restaurant tax collected with the amount of Local Revenue. Each Region certainly has a type of tax that is optimal to contribute to Local Revenue.

CONCLUSIONS

Based on the data analysis carried out in this study, the hotel tax effectiveness from five districts/cities in the Special Region of Yogyakarta in 2011-2019 did not significantly influence Local Revenue. This result occurs because hotel tax is only one of the eleven types of local taxes that are sources of Local Revenue; Restaurant tax effectiveness has no significant effect on Local Revenue in five districts/cities located in DIY Province from 2011-2019. This result is acquired because the restaurant tax is only one of eleven local tax sources whose value also influences Local Revenue; The local taxes effectiveness in five districts/cities in the Special Region of Yogyakarta in 2011-2019 significantly negatively affected Local Revenue. The local tax is one of the four sources of Local Revenue whose value is very large; The average level of hotel tax contribution to Local Revenue is in the very inadequate category, even though the number of hotels is relatively large. Taxes generated from accommodation services contribute small to Local Revenue; The average contribution rate of restaurant tax to Local Revenue is in the very inadequate category, despite many restaurants. Taxes generated from the sale of food and beverages contribute little to Local Revenue.

In addition, this research had several limitations, including the sample being limited to 2011-2019 and only obscuring one province. Besides that, this research only uses three types of taxes as independent variables, i.e. hotel tax effectiveness, restaurant tax effectiveness, and local tax effectiveness. Other factors or characteristics that influence the amount of taxes, such as demographic aspects and aspects of community life, should be evaluated more. Some research samples unavailable on the government website were explored manually and blocked by access due to the pandemic, so acquiring them took time.

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