



## ANALYSIS OF REGIONAL TAX POTENTIAL IN TOBA REGENCY (A STUDY ON THE POTENTIAL OF HOTEL AND RESTAURANT TAXES IN TOBA REGENCY)

Laurenza Sitorus <sup>1)</sup>; Frederik Halomoan Tambunan <sup>2)</sup>

<sup>1)</sup> lauren\_413230013@pknstan.ac.id, Politeknik Keuangan Negara STAN

<sup>2)</sup> frederik\_4132230030@pknstan.ac.id, Politeknik Keuangan Negara STAN

### Abstract

Compared to other regencies and cities in North Sumatra, the performance of Toba Regency's Local Revenue (PAD) is still below the average (6.51% compared to 9.35%). As a tourist destination, Toba Regency has significant potential to enhance local taxes, particularly hotel and restaurant taxes. Data from the past nine years shows a consistent increase in both hotel and restaurant taxes in Toba Regency. This indicates that the potential for these taxes can still be optimized further. This research employs both quantitative and qualitative methods, using a macro and micro approach. The macro approach involves calculating the Compound Annual Growth Rate (CAGR), while the micro approach uses calculations based on field survey data. The data sources include primary data from taxpayer surveys and secondary data, which consists of historical information from the BPPD of Toba Regency, the Central Statistics Agency, the Provincial Government of North Sumatra, and the DJPK Ministry of Finance. The findings of this study show that the actual revenue from hotel and restaurant taxes in Toba Regency is still below the potential tax value.

**Keywords:** Hotel Tax, Local Own-Source Revenue, Restaurant Tax, Tax Potential, Toba Regency

### INTRODUCTION

Local Own-Source Revenue (PAD) is one of the main indicators reflecting the fiscal independence of a region. With its unique geography, tourism potential, agriculture, and other economic sectors, Toba Regency has significant opportunities to optimize its regional income. However, Toba Regency's PAD has not yet contributed maximally to the regional revenue.

Table 1. Contribution of PAD to Toba Regency's Revenue Budget (AP)

Tahun	PAD	AP	PAD's Contribution to AP
2023	91.384.786.794	1.168.778.419.717	7,82%
2022	72.327.296.214	1.071.439.678.433	6,75%
2021	57.344.419.673	1.087.373.105.593	5,27%
2020	49.852.010.000	782.589.410.000	6,37%
2019	68.042.531.000	1.075.193.000.000	6,33%
Average Contribution of PAD to AP			6,51%

Source: Central Bureau of Statistics (BPS) and the Bureau of Development Administration, North Sumatra Province (processed by the authors)

Table 1 illustrates that the average contribution of PAD to Toba Regency's Revenue Budget during 2019–2023 was only 6.51%. Compared to other regencies/cities in North Sumatra, Toba Regency's PAD performance remains below average. According to data processed from North Sumatra BPS and the Ministry of Finance's DJPK, the average contribution of PAD to revenue budgets in all regencies/cities in North Sumatra for 2019–2022 is 9.35%.

This fact demonstrates that Toba Regency's PAD contribution is below the average of other regions in North Sumatra. Therefore, Toba Regency has the opportunity to optimize its existing PAD and reduce its reliance on transfers from the central government.

The Regional People's Representative Council (DPRD) of Toba Regency has also highlighted PAD performance. During the continuation of the DPRD's plenary session on Toba Regency's 2020 Government Accountability Report (LKPI), the council requested the

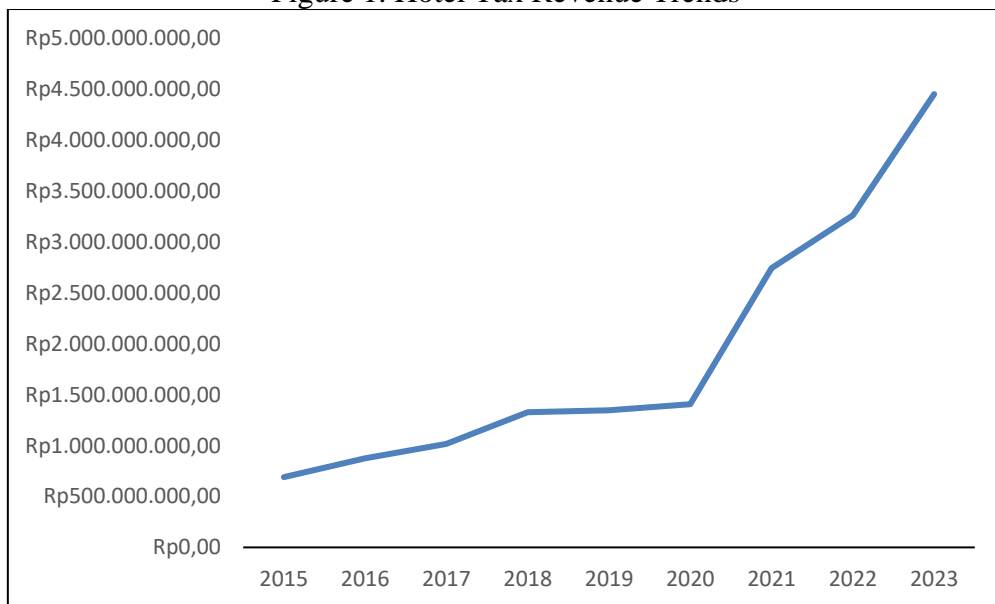


government to increase PAD targets for Toba Regency by IDR 22 billion in 2021, up from the IDR 52.9 billion target in 2020.

Regional taxes, which are the backbone of PAD revenues, represent one of the potentials that can still be optimized in Toba Regency. Under Law No. 1 of 2022 concerning the Financial Relationship between Central and Regional Governments (HKPD), local governments are granted flexibility to regulate tax types, rates, and objects based on the region’s economic potential. This aims to enhance regional financial independence and strengthen fiscal synergy between the central and local governments (Syarifudin & Ramadhani, 2023). As a derivative of the HKPD Law, the Toba Regency Government has enacted Toba Regency Regional Regulation No. 1 of 2024 concerning Regional Taxes and Levies.

There are six types of regional taxes contributing to Toba Regency’s PAD, with the largest contributor being Taxes on Certain Goods and Services (PBJT). PBJT consists of five types, with Hotel Taxes and Restaurant Taxes being among the largest contributors to PAD. Figures 1 and 2 illustrate the trends in hotel and restaurant tax revenues over the past nine years.

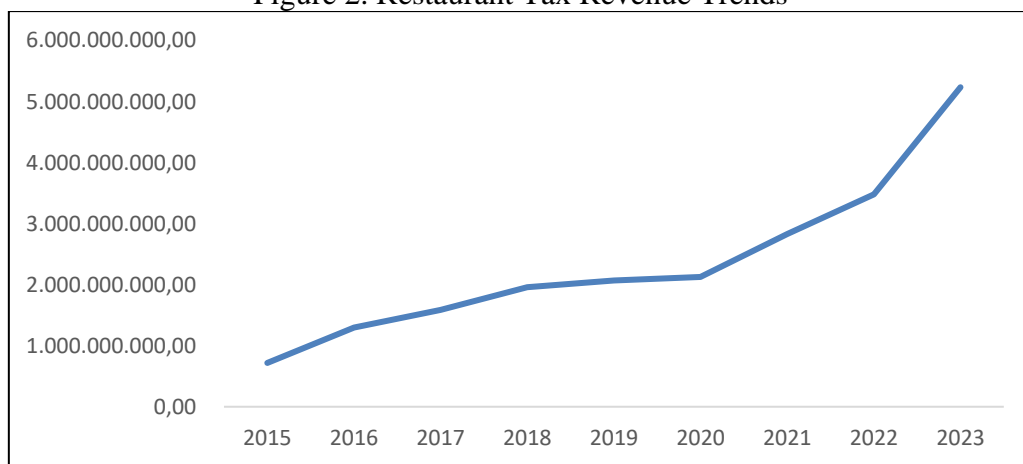
Figure 1. Hotel Tax Revenue Trends



Source: Regional Revenue Management Agency (BPPD) of Toba Regency

The development of hotel taxes in Toba Regency over the past nine years shows an upward trend. In 2023, hotel tax revenue in Toba Regency increased by 36.56%, from IDR 3,260,392,637.19 in 2022 to IDR 4,452,509,579.17 in 2023.

Figure 2. Restaurant Tax Revenue Trends





Source: Regional Revenue Management Agency (BPPD) of Toba Regency

The development of restaurant taxes in Toba Regency over the past nine years also shows an upward trend. In 2023, restaurant tax revenue in Toba Regency increased by 50.52%, from IDR 3,476,938,025.09 in 2022 to IDR 5,233,651,837.29 in 2023. These increasing trends indicate that there is a significant opportunity to boost PAD from hotel and restaurant taxes.

## **LITERATURE REVIEW**

### **Local Own-Source Revenue (PAD)**

According to Article 1 of Law No. 33 of 2004, Local Own-Source Revenue (PAD) refers to revenue derived by a region from its internal sources, collected based on regional regulations in accordance with applicable laws. Local Own-Source Revenue is a source of regional income that is utilized as the primary capital for regional governments to finance development and reduce dependence on central government funds (Rotinsulu et al., 2022). PAD is typically divided into four types: Regional Taxes, Regional Levies, Revenue from Separated Regional Assets, and Other Legitimate PAD.

### **Regional Tax**

Article 1, point 21 of Law No. 1 of 2022 on Financial Relationships between Central and Regional Governments (HKPD) defines Regional Taxes as mandatory contributions to the region payable by individuals or entities that are coercive in nature, based on law, without direct compensation, and utilized for regional needs to maximize public welfare.

The elements of regional taxes are similar to those of national taxes but are applied to the taxable subjects, objects, and tax rates applicable within the region. Under the HKPD Law and Toba Regency Regulation No. 1 of 2024 on Regional Taxes and Levies, regional taxes include:

- a. Land and Building Tax (PBB-P2);
- b. Land and Building Rights Acquisition Duty (BPHTB);
- c. Taxes on Certain Goods and Services (PBJT), including:
  - 1) Food and/or beverages;
  - 2) Electricity;
  - 3) Hospitality services;
  - 4) Parking services;
  - 5) Arts and entertainment services;
- d. Advertisement Tax;
- e. Groundwater Tax;
- f. Swallow's Nest Tax;
- g. Motor Vehicle Tax Surcharge (Opsen PKB); and
- h. Vehicle Transfer Tax Surcharge (Opsen BBNKB).

## **METHODS**

This study employs a qualitative approach by conducting direct interviews with hotel and restaurant taxpayers. Additionally, a quantitative approach is used, involving the analysis of numerical and statistical data to answer the research questions.

The data used in this study consists of primary and secondary data. Primary data were obtained through field surveys conducted with samples of hotel and restaurant taxpayers. Secondary data comprise historical records of hotel and restaurant tax revenues from each taxpayers over the past three years (2021–2023), sourced from the Toba Regency BPPD, as well as supporting data from the Central Statistics Agency (BPS), the North Sumatra Provincial Government, and the Ministry of Finance's DJPK.



Field sampling was conducted using purposive sampling, targeting taxpayers responsible for 50% of hotel tax revenue and 90% of total restaurant tax revenue in 2023. Based on this method, the field survey sample included 13 hotel taxpayers and 36 restaurant taxpayers.

There are two approaches to calculating the potential of regional taxes: macro and micro approaches (DJPk, 2021). The macro approach employs statistical techniques using secondary data from previous years, while the micro approach utilizes field survey data. We suggest that combining these two approaches can offer fresh perspectives on the principles of optimal taxation and help bridge the gap between theoretical research and practical policy applications.

The macro approach in this study employs the annual growth rate calculation method. The growth rate can be used if the time-series data show consistent growth patterns over each period (DJPk, 2021). The growth rate is calculated using the Compound Annual Growth Rate (CAGR), which is suitable for providing an average annual growth projection over the long term and for historical data with minimal fluctuation.

$$CAGR = \left( \frac{V_f}{V_i} \right)^{\frac{1}{n}} - 1$$

Where:

- $V_f$  = tax revenue at the end of the period
- $V_i$  = tax revenue at the beginning of the period
- $n$  = time period (year)

The micro approach calculates potential regional taxes using field survey data. The formula for restaurant tax potential is:

$$Y = (M + P) \times N \times 365 \text{ days} \times \text{Restaurant Tax Rate}$$

Where:

- Y = potential regional tax revenue
- M = average price of food per person
- P = average price of beverages per person
- N = average number of visitors
- Tarif Pajak = 10%

The average number of visitors (N) is calculated as:

$$N = (OJE \times JE) + (OJTE \times JTE)$$

Where:

- OJE = average number of customers during effective hours
- JE = effective hours
- OJTE = average number of customers during non-effective hours
- JTE = non-effective hours

For hotel taxes, the potential is calculated using the formula:

$$Y = (A + B + C + \text{Service charge}) \times \text{Hotel Tax Rate}$$

Where:

- Y = potential regional tax revenue
- A = revenue from room units
- B = revenue from meeting rooms
- C = revenue from other hotel services
- Tax Rate = 10%



Revenue from room units (A) is calculated using the formula:

$$A = \Sigma \{(JK \times TK \times Dh \times ORh) + (JK \times TK \times Dl \times ORl)\}$$

Where:

- JK : number of rooms per type
- TK : room rate per type
- Dh : number of high-season days
- Dl : number of low-season days
- ORh : occupancy rate during high season
- ORl : occupancy rate during low season

**RESULTS AND DISCUSSION**

**Projection of Hotel Tax Potential Using the Macro Approach**

Hotel tax revenues over the past nine years have consistently increased. Hotel taxes are one of the key sources of PAD in Toba Regency. Since its designation as one of Indonesia’s Super Priority Destinations in 2019, Lake Toba has attracted a growing number of domestic and international tourists. This positively impacts taxpayer revenues, as evidenced by the increasing number of hotel rooms sold. Historical data indicate the highest growth in hotel tax revenue occurred in 2021, with a 95.03% increase. This was due to a decline in COVID-19 cases in Toba Regency, increased hotel guest visits, and eased restrictions such as vaccinations and inter-provincial travel policies.

Based on the CAGR calculation, the average annual growth rate of hotel tax revenue is 26.24%, as shown in Table 2.

Table 2. Average Annual Growth Rate of Hotel Tax Revenue

Year	Hotel Tax Revenue
2015	IDR 690.246.548,00
2016	IDR 876.408.801,50
2017	IDR 1.016.827.216,50
2018	IDR 1.327.624.205,50
2019	IDR 1.348.363.208,10
2020	IDR 1.405.738.961,98
2021	IDR 2.741.648.279,62
2022	IDR 3.260.392.637,19
2023	IDR 4.452.509.579,17
<b>CAGR (%)</b>	<b>26,24</b>

Source: Toba Regency BPPD (processed by authors)

To project hotel tax revenues for 2024, 2025, and 2026, the average annual growth rate is multiplied by the most recent revenue. The projection results are presented in Table 3.

Table 3. Hotel Tax Revenue Projections Using the Macro Approach

Year	Hotel Tax Projections
2024	IDR 5.620.848.092,74
2025	IDR 7.095.758.632,28
2026	IDR 8.957.685.697,39

Source: processed by authors



Projected PAD revenues from hotel taxes for 2024, 2025, and 2026 are IDR5,620,848,092.74, IDR7,095,758,632.28, and IDR8,957,685,697.39, respectively.

**Projection of Hotel Tax Potential Using the Micro Approach**

Field data collection was conducted for 13 hotel taxpayers located in Balige, Laguboti, Tampahan, and Ajibata sub-districts. Using the micro approach, the potential hotel tax revenue is estimated at IDR 4,123,896,753.10, as detailed in Table 4.

Table 4. Hotel Tax Potential Using the Micro Approach

No	Taxpayer Name	Calculation of Annual Income	Tax Rate	Tax Potential
1	HOTEL ASP	Rp544.416.667,00	10%	IDR 54.441.666,70
2	HOTEL BB	Rp3.217.335.000,00	10%	IDR 321.733.500,00
3	HOTEL BMTC	Rp3.623.875.000,00	10%	IDR 362.387.500,00
4	HOTEL D	Rp1.647.937.500,00	10%	IDR 164.793.750,00
5	HOTEL DTI	Rp11.622.482.083,00	10%	IDR 1.162.248.208,30
6	HOTEL H	Rp707.505.000,00	10%	IDR 70.750.500,00
7	HOTEL L	Rp1.568.750.000,00	10%	IDR 156.875.000,00
8	HOTEL M	Rp2.020.460.000,00	10%	IDR 202.046.000,00
9	HOTEL N	Rp2.036.686.459,00	10%	IDR 203.668.645,90
10	HOTEL OH	Rp4.616.205.000,00	10%	IDR 461.620.500,00
11	HOTEL P	Rp5.183.062.500,00	10%	IDR 518.306.250,00
12	HOTEL S	Rp2.165.772.322,00	10%	IDR 216.577.232,20
13	HOTEL SVBG	Rp2.284.480.000,00	10%	IDR 228.448.000,00
<b>TOTAL</b>				<b>IDR 4.123.896.753,10</b>

Source: processed by authors

**Projection of Restaurant Tax Potential Using the Macro Approach**

Similar to hotel tax revenues, restaurant tax revenues over the past nine years have also shown consistent growth. Based on the CAGR calculation, the average annual growth rate is 28.19%, as shown in Table 5.

Table 5. Average Annual Growth Rate of Restaurant Tax Revenue

Year	Restaurant Tax Revenue
2015	IDR 717.818.971,10
2016	IDR 1.295.714.263,50
2017	IDR 1.583.348.531,50
2018	IDR 1.960.634.553,50
2019	IDR 2.068.749.766,70
2020	IDR 2.127.019.747,81
2021	IDR 2.829.984.863,28
2022	IDR 3.476.938.025,09
2023	IDR 5.233.651.837,29
<b>CAGR (%)</b>	<b>28,19</b>

Source: Toba Regency BPPD (processed by authors)

In 2022, restaurant tax revenue increased by 22.08%, and in 2023, it rose by 50.52%. This increase aligns with the growing number of tourists visiting Toba Regency. Moreover, the effectiveness of revenue management was enhanced by the establishment of a separate revenue



agency in 2022. This institutional change allowed the Toba Regency BPPD to be more effective in collecting local revenues.

Projections for restaurant tax revenue for 2024, 2025, and 2026 were calculated by applying the average annual growth rate to the most recent revenue. The results are shown in Table 6.

Table 6. Restaurant Tax Revenue Projections Using the Macro Approach

Year	Restaurant Tax Projections
2024	IDR 6.709.018.290,22
2025	IDR 8.469.464.689,58
2026	IDR 10.691.852.224,12

Source: processed by authors

Projected PAD revenues from restaurant taxes for 2024, 2025, and 2026 are IDR 6,709,018,290.22, IDR 8,469,464,689.58, and IDR 10,691,852,224.12, respectively.

### Projection of Restaurant Tax Potential Using the Micro Approach

Field surveys conducted with 36 restaurant taxpayers across Balige, Laguboti, Parmaksian, Porsea, Ajibata, Lumban Julu, and Tampahan sub-districts estimated restaurant tax potential at IDR 6,758,787,125.00. Detailed calculations of this potential are presented in Table 7.

Table 7. Restaurant Tax Potential Using the Micro Approach

No	Taxpayer Name	Average Price of Food & Beverages per Person	Average Number of Visitors	Annual Income	Tax Rate	Tax Potential
1	Kedai BA	Rp37.000	60	Rp810.300.000	10%	IDR 81.030.000,00
2	RM BL	Rp27.000	73	Rp719.415.000	10%	IDR 71.941.500,00
3	Restoran D	Rp70.000	217	Rp5.531.575.000	10%	IDR 553.157.500,00
4	Cafe R	Rp50.000	59	Rp1.076.750.000	10%	IDR 107.675.000,00
5	Kopi DH/ Café M	Rp55.000	51	Rp1.023.825.000	10%	IDR 102.382.500,00
6	Restoran Hotel P	Rp70.000	68	Rp1.737.400.000	10%	IDR 173.740.000,00
7	Restoran Hotel N	Rp55.000	58	Rp1.164.350.000	10%	IDR 116.435.000,00
8	Restoran Hotel BB	Rp50.000	58	Rp1.058.500.000	10%	IDR 105.850.000,00
9	Cafe L	Rp65.000	88	Rp2.087.800.000	10%	IDR 208.780.000,00
10	RMB	Rp40.000	105	Rp1.533.000.000	10%	IDR 153.300.000,00
11	RM FOL	Rp42.500	218	Rp3.373.968.750	10%	IDR 337.396.875,00
12	RCafe & Resto	Rp60.000	36	Rp788.400.000	10%	IDR 78.840.000,00
13	JCRM	Rp70.000	39	Rp983.675.000	10%	IDR 98.367.500,00
14	Bakmi B	Rp48.000	80	Rp1.401.600.000	10%	IDR 140.160.000,00
15	Kuliner WFCR	Rp36.000	105	Rp1.379.700.000	10%	IDR 137.970.000,00
16	Restoran KR G	Rp25.000	83	Rp752.812.500	10%	IDR 75.281.250,00
17	PT FFIK	Rp55.000	510	Rp10.238.250.000	10%	IDR 1.023.825.000,00
18	SMB	Rp42.000	120	Rp1.839.600.000	10%	IDR 183.960.000,00
19	Cafe TDB	Rp75.000	96	Rp2.628.000.000	10%	IDR 262.800.000,00
20	RM B	Rp31.000	65	Rp735.475.000	10%	IDR 73.547.500,00
21	RM G	Rp42.000	31	Rp475.230.000	10%	IDR 47.523.000,00
22	Seafood dan Nasi Bakar N	Rp48.000	30	Rp525.600.000	10%	IDR 52.560.000,00
23	A Cafe	Rp50.000	102	Rp1.861.500.000	10%	IDR 186.150.000,00
24	NA Kitchen & Cafe By M	Rp80.000	110	Rp3.212.000.000	10%	IDR 321.200.000,00
25	The M Eatery	Rp95.000	95	Rp3.294.125.000	10%	IDR 329.412.500,00
26	Resto Dan Coffee C	Rp70.000	85	Rp2.171.750.000	10%	IDR 217.175.000,00
27	RM N	Rp40.000	110	Rp1.606.000.000	10%	IDR 160.600.000,00
28	PC Balige	Rp30.000	226	Rp2.474.700.000	10%	IDR 247.470.000,00
29	PC Porsea	Rp30.000	201	Rp2.200.950.000	10%	IDR 220.095.000,00
30	Bakso B	Rp37.500	80	Rp1.095.000.000	10%	IDR 109.500.000,00
31	Lapo T	Rp65.000	70	Rp1.660.750.000	10%	IDR 166.075.000,00
32	M Ice Cream	Rp16.000	390	Rp2.277.600.000	10%	IDR 227.760.000,00
33	RM RM	Rp23.000	60	Rp503.700.000	10%	IDR 50.370.000,00
34	Kedai BL	Rp40.500	76	Rp1.123.470.000	10%	IDR 112.347.000,00
35	Cafe G	Rp50.000	70	Rp1.277.500.000	10%	IDR 127.750.000,00
36	Kedai Nasi S	Rp33.000	80	Rp963.600.000	10%	IDR 96.360.000,00
<b>TOTAL</b>						<b>IDR 6.758.787.125,00</b>

Source: processed by authors



The calculated potential shows that actual restaurant tax revenues in Toba Regency remain below their potential. These results are in line with previous research in various other areas that have been carried out by Ardhiansyah et al. (2014), Dotulong et al. (2014), Ering et al. (2016) and Anggoro et al. (2022). Various strategies are needed to optimize this potential, including updating taxpayer data, strengthening regulations, adopting technology, improving human resource quality, and conducting tax education and outreach.

## CONCLUSIONS

Based on tax potential calculations using macro and micro approaches, it can be concluded that hotel and restaurant taxes have significant potential to increase Toba Regency's Local Own-Source Revenue (PAD). The study results show that actual hotel and restaurant tax revenues in Toba Regency remain below their potential values. The regional government's ability to identify and assess the real potential of regional taxes needs to be improved.

## Recommendations

The number of taxpayer samples used in this study can be increased to produce calculations that better represent actual conditions. Due to time constraints, the author was only able to conduct surveys on 13 hotel taxpayers and 36 restaurant taxpayers. Moreover, this study only analyzes the potential of hotel and restaurant taxes. For future researchers, it is recommended to analyze other regional tax types, particularly Land and Building Taxes (PBB-P2), Land and Building Rights Acquisition Duty (BPHTB), and Taxes on Electricity Services (Street Lighting Tax), as these are among the top five contributors to Toba Regency's regional tax revenues.

## REFERENCES

- Abdullah, S., Abdul Wahab, M. R., Abdul Razak, A., & Hanafi, M. H. (2023). Property Taxation: The Encouraging Factors for Payment Among the Taxpayers. *Journal of Financial Management of Property and Construction*, 28(1), 22–44. <https://doi.org/10.1108/JFMPC-07-2021-0042>.
- Anggoro, D. D., Indriani, I., & Wilopo, W. (2022). Analysis of Regional Tax Potential of Pamekasan Regency. *BISNIS & BIROKRASI: Jurnal Ilmu Administrasi Dan Organisasi*, 29(1). <https://doi.org/10.20476/jbb.v29i1.1296>.
- Anggriawan, M. A., Kenedi, K., & Kurniawanto, H. (2023). Analisis Potensi Pajak Daerah dengan Pendekatan Makro-Mikro di Kota Serang. *Owner*, 7(3), 1959–1967. <https://doi.org/10.33395/owner.v7i3.1420>.
- Ardhiansyah, D., Rahayu, S. M., & Husaini, A. (2014). Analisis Potensi Pajak Hotel dan Pajak Restoran dan Kontribusinya terhadap Pendapatan Asli Daerah (PAD) (Studi Kasus Pada Dinas Pendapatan Daerah Kota Batu Tahun 2011-2013). *Jurnal Administrasi Bisnis (JAB)*, 14(1).
- Badan Pengelolaan Pendapatan Daerah Kabupaten Toba. (2021). Rencana Strategis Badan Pengelolaan Pendapatan Daerah Kabupaten Toba (2021-2026). Badan Pengelolaan Pendapatan Daerah Kabupaten Toba.
- Bogdan, Robert., & Biklen, S. Knopp. (1998). *Qualitative Research for Education: An Introduction to Theory and Methods*. Allyn and Bacon.
- D'Andria, D., DeBacker, J., Evans, R. W., Pycroft, J., & Zachlod-Jelec, M. (2021). Taxing Income or Consumption: Macroeconomic and Distributional Effects for Italy (13/20212; *JRC Working Papers on Taxation and Structural Reforms*). <https://www.econstor.eu/handle/10419/252329>.
- DJPK. (2021). *Penggalian Potensi Pajak Daerah dan Retribusi Daerah*. Direktorat Jenderal Perimbangan Keuangan.



- Dotulong, G. A. G., Saerang, D. P. E., & Poputra, A. T. (2014). Analisis Potensi Penerimaan dan Efektivitas Pajak Restoran di Kabupaten Minahasa Utara. *Jurnal Berkala Ilmiah Efisiensi*, 14(2), 92–107.
- Ering, S., Hakim, D. B., & Juanda, B. (2016). Analisis Potensi Pajak Daerah untuk Peningkatan Kapasitas Fiskal Kabupaten dan Kota di Sulawesi Utara. *Jurnal Ekonomi Dan Pembangunan Indonesia*, 17(1), 75–87. <https://doi.org/10.21002/jepi.v17i1.06>.
- Pemerintah Kabupaten Toba. (2024). Laporan Keuangan Pemerintah Daerah Kabupaten Toba Tahun 2023.
- Pemerintah Republik Indonesia. (2022). Undang-Undang Republik Indonesia Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah. Pemerintah Republik Indonesia.
- Pramanda, A. A., Sukmadilaga, C., & Yudianto, I. (2023). Menakar Local Taxing Power Menggunakan Analisis Subnational Tax Effort: Studi pada Kabupaten/Kota di Provinsi Jawa Barat. *JURNAL AKUNTANSI*, 18(1), 20–36. <https://doi.org/10.37058/jak.v18i1.6930>.
- Prastya, H., & Firmansyah, A. (2024). Exploring Hotel Tax Potential In Pesanggrahan District. *EDUCORETAX*, 4(1), 15–22. <https://doi.org/https://doi.org/10.54957/educoretax.v4i1.631>.
- Purwanto, Tresnajaya, Rd. T. J., & Ida Zuraida. (2022). Analisis Hubungan Kausalitas Pajak Restoran Dan Indikator Ekonomi Makro Regional Di Kabupaten Kepulauan Anambas. *Jurnal Pajak Indonesia*, 6(2), 681–687.
- Sauyai, A., Rotinsulu, D. Ch., & Tolosang, K. D. (2022). Analisis Efektivitas Penerimaan Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah Kota Sorong Tahun 2014-2019. *Jurnal Berkala Ilmiah Efisiensi*, 22(1), 131–143.
- Sinurat, R. P. P. (2023). Potensi Penerimaan Pajak Penghasilan di Indonesia: Sebuah Analisis Deret Waktu. *Jurnal Pajak Indonesia*, 7(2), 33–42. <https://doi.org/https://doi.org/10.31092/jpi.v7i2.2490>.
- Syarifudin, A., & Ramadhani, R. (2023). Regional Financial Management And Independence Projection With The Issuance Of The HKPD Law. *Jurnal Ekonomi*, 12(01), 942–955. <http://ejournal.seaninstitute.or.id/index.php/Ekonomi>.