



## EXPLORING HOTEL TAX POTENTIAL IN PESANGGRAHAN DISTRICT

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### Abstract

Bapenda DKI Jakarta achieved the revenue target of 5 local taxes out of 13 types of taxes it administers in 2022. Of the five types of local taxes, the Hotel Tax is the only tax administered in all UPPPDs. However, in 2022, the UPPPD of Pesanggrahan District failed to achieve its Hotel Tax revenue target. The challenge in 2024 became more severe due to the withdrawal of the authority to collect some Hotel Tax objects from the Local Government. This study analyzes the potential exploration of several Hotel Tax objects in Pesanggrahan District through a micro approach. Data analysis was conducted using the quantitative method. Based on the analysis that utilizes Room Occupancy Rate (TPK) of star-rated hotels data from BPS, this study obtained the results of the potential value of Hotel Tax for Arosa Hotel during the 2023 tax year amounting to IDR 1.738.509.520. In addition, this research also obtained the results of extracting the potential of Hotel Tax on three boarding houses in Pesanggrahan District in October 2023, amounting to IDR 22.415.000. The results of this study are expected to be an input for UPPPD of Pesanggrahan District in extracting the potential of Hotel Tax in its area. Using external data such as TPK of starred hotels from BPS and room occupancy rates from boarding house provider websites can be an alternative for UPPPD of Pesanggrahan District in exploring the potential of Hotel Tax besides analyzing the trend of taxpayer deposits.

**Keywords:** Exploring potential, Hotel tax, Micro approach

### Abstrak

Bapenda DKI Jakarta berhasil mencapai target penerimaan 5 pajak daerah dari 13 jenis pajak yang diadministrasikannya pada tahun 2022. Dari kelima jenis pajak daerah tersebut, Pajak Hotel menjadi satu-satunya jenis pajak yang diadministrasikan di seluruh UPPPD. Namun, pada tahun 2022 UPPPD Kecamatan Pesanggrahan gagal mencapai target penerimaan Pajak Hotel. Tantangan di tahun 2024 menjadi lebih berat akibat ditarikannya kewenangan pemungutan sebagian objek Pajak Hotel dari Pemerintah Daerah. Penelitian ini bertujuan untuk melakukan analisis penggalan potensi terhadap beberapa objek Pajak Hotel di wilayah Kecamatan Pesanggrahan melalui pendekatan mikro. Analisis data dilakukan dengan metode kuantitatif. Berdasarkan analisis yang memanfaatkan data Tingkat Penghunian Kamar (TPK) hotel berbintang dari BPS, penelitian ini mendapatkan hasil nilai potensi Pajak Hotel hotel Arosa selama tahun pajak 2023 sebesar Rp1.738.509.520,-. Selain itu, penelitian ini juga mendapatkan hasil penggalan potensi Pajak Hotel atas 3 indekos di Kecamatan Pesanggrahan pada bulan Oktober tahun 2023 sebesar Rp22.415.000,-. Hasil penelitian ini diharapkan dapat menjadi bahan masukan bagi UPPPD Kecamatan Pesanggrahan dalam melakukan penggalan potensi objek Pajak Hotel di wilayahnya. Penggunaan data eksternal berupa TPK hotel berbintang dari BPS dan tingkat keterisian kamar dari situs-situs penyedia indekos dapat menjadi alternatif baru bagi UPPPD Kecamatan Pesanggrahan dalam menggali potensi Pajak Hotel selain menganalisis melalui tren setoran wajib pajak.

**Kata Kunci:** Pajak hotel, Penggalan potensi, Pendekatan mikro

### INTRODUCTION

The Special Capital Region of Jakarta (DKI Jakarta) is the province with the largest Regional Government Budget (APBD) in Indonesia (Anwar, 2022). At least in 2022, the APBD of DKI Jakarta was set at no less than IDR 82.4 trillion (Zainudin, 2021). However, the actual local revenue realization of DKI Jakarta in 2022 only reached IDR 67.3 trillion (CNN Indonesia, 2023).

Three main components form DKI Jakarta's local revenue. The first component originates from Pure Regional Income (Pendapatan Asli Daerah/PAD), amounting to IDR 45.6 trillion. The second component comes from Transfers from the Central Government, which were realized at IDR 18.86 trillion. The last component is derived from Other Legal Income, totaling IDR 2.82 trillion (DPRD DKI Jakarta, 2023). Based on data gathered from the Central



Statistics Agency (Badan Pusat Statistik/BPS) of DKI Jakarta Province, it is also known that more than 88% of PAD generated by DKI Jakarta comes from local tax revenues (BPS, 2023).

**Table 1. Realization of Local Revenue Receipts for DKI Jakarta Province**

<b>Revenue Receipts Realization</b>	<b>2020 (IDR)</b>	<b>2021 (IDR)</b>	<b>2022 (IDR)</b>
Pure Regional Income	37,43 T	41,63 T	45,61 T
Transfer from Central Government	16,96 T	22,67 T	18,86 T
Other Legal Income	1,50 T	1,28 T	2,82 T

Source: Central Statistics Agency (BPS) of DKI Jakarta Province

Local taxes in DKI Jakarta are administered and collected by the Regional Revenue Agency (Badan Pendapatan Daerah/Bapenda) of DKI Jakarta. In the year 2022, Bapenda DKI Jakarta administered a total of 13 types of local taxes. The administration of these local taxes is carried out by 5 Revenue Body Tribes, 5 Motor Vehicle Tax Collection Service Units, 43 Regional Tax Collection Service Units (Unit Pelayanan Pemungutan Pajak Daerah/U PPPD), and 1 Revenue Data and Information Center.

**Table 2. Realization of Jakarta Special Capital Region Tax Revenue 2022**

<b>Tax Type</b>	<b>Target Receipts (IDR)</b>	<b>Actual Receipts (IDR)</b>	<b>Achievement (%)</b>
Cigarette Tax	780.000.000.000	884.786.370.249	113%
Hotel Tax	1.400.000.000.000	1.490.370.176.104	106%
Motor Vehicle Fuel Tax	1.350.000.000.000	1.434.159.136.139	106%
Duty on the Transfer of Motor Vehicle Title	6.000.000.000.000	6.297.765.879.900	105%
Motor Vehicle Tax	9.000.000.000.000	9.404.927.298.262	104%
Advertisement Tax	1.250.000.000.000	1.096.007.922.733	88%
Restaurant Tax	4.000.000.000.000	3.387.621.341.844	85%
Rural and Urban Land and Building Tax	10.250.000.000.000	8.255.681.240.357	81%
Duty on the Acquisition of Land and Building Rights	8.195.000.000.000	6.404.748.530.336	78%
Groundwater Tax	75.000.000.000	48.394.655.250	65%
Street Lighting Tax	1.300.000.000.000	821.983.859.750	63%
Entertainment Tax	750.000.000.000	399.583.784.555	53%
Parking Tax	1.350.000.000.000	414.418.892.880	31%
<b>Total</b>	<b>45.700.000.000.000</b>	<b>40.340.449.088.359</b>	<b>88,3%</b>

Source : Bapenda DKI Jakarta

Based on the realization of local tax revenues in DKI Jakarta in 2022, only five types of local taxes achieved their target receipts. Among these five, the Hotel Tax is the only type of tax that is self-assessment in nature, and its collection is administered across all U PPPD. The self-assessment system empowers and assigns the responsibility to taxpayers to calculate, account for, pay, and report the amount of tax they owe (Diana & Setiawati (2014) as cited in (Aryanti, 2020). The self-assessment nature of Hotel Tax collection requires tax authorities to ensure that the income of hotels, the object of the Hotel Tax, corresponds to the actual circumstances (Mantili & Dewi, 2019).

A different situation unfolds in the Pesanggrahan District. In 2022, the U PPPD of Pesanggrahan District failed to achieve the Hotel Tax target receipt of IDR3.9 billion. This failure poses a more significant challenge, especially with the provision stated in Article 53, paragraph 1 letter j of Law Number 1 of 2022 concerning the Financial Relations between the Central Government and Regional Governments (UU HKPD). The article declares that personally occupied residences rented out for a long term (more than one month) will no longer



object to the Hotel Tax (Muhamad Wildan, 2023). This provision implies that the Hotel Tax on boarding houses will be administered by the Directorate General of Taxation starting in 2024.

According to the account of the UPPPD of Pesanggrahan District employees, the potential exploration for Hotel Tax objects in the Pesanggrahan District has solely relied on trend analysis. This situation poses a challenge for the UPPPD of Pesanggrahan District, as the potential exploration technique through trend analysis proved ineffective in achieving the Hotel Tax revenue target in 2022. Trend analysis considered a macro-approach technique within potential exploration, is also deemed less accurate in depicting the actual tax potential (Direktorat Jenderal Perimbangan Keuangan [DJPK], 2021). Therefore, the author believes that the UPPPD of Pesanggrahan District needs another technique for exploring the potential Hotel Tax objects in its area. Consequently, exploring Hotel Tax potential using methods other than trend analysis in the Pesanggrahan District becomes a worthy topic for further discussion.

The exploration of Hotel Tax potential has been addressed in several previous studies. Research conducted in Serang concluded that the projected potential of Hotel Tax for 2022 and 2023 is expected to grow. Hotel Taxes can significantly contribute to local tax revenue if these projections are realized (Anggriawan et al., 2023). Meanwhile, research conducted in Ketapang Regency found a 79.5% untapped potential of Hotel Tax each year during the 2012-2016 period. The failure to tap into this potential is attributed to factors such as the lack of tax officials' skills in potential exploration and the dishonesty of hotel managers in reporting their revenue (Saleh, 2019).

This study aims to explore the potential of Hotel Tax through a micro-approach. Unlike previous studies, this research will utilize data on Room Occupancy Rates for starred hotels from the Central Statistics Agency (BPS) and room availability data from co-living space providers' websites. It is hoped that this research can provide an alternative potential exploration technique for Bapenda DKI Jakarta, especially for the UPPPD of Pesanggrahan District, to mitigate the loss of tax revenue following the partial withdrawal of authority in collecting Hotel Tax objects.

## **LITERATURE REVIEW**

### **Utility Theory**

Utility theory is a concept that elucidates the choices and decisions made by economic actors. According to this theory, the choices and decisions of each individual are based on their respective preferences. Consequently, the decisions of one individual may differ significantly from those of another (Fishburn, 1968).

In the context of taxation, utility theory was developed by Allingham & Sandmo in 1972. Allingham & Sandmo asserted that taxpayers employ the concept of utility maximizer in making decisions regarding tax reporting and compliance. Taxpayers tend to conceal some of their income if the benefits outweigh the perceived risks. Moreover, taxpayers' decisions are also influenced by their past actions. When taxpayers are accustomed to being dishonest in reporting their income, it becomes a consideration, given that the risk of tax penalties increases significantly if such behavior persists and is detected by tax authorities (Allingham & Sandmo, 1972).

### **Hotel Tax**

Hotel tax is a levy on services provided by hotels. In the Regional Regulation of DKI Jakarta Number 11 of 2010, which regulates Hotel Tax, it is explained that the object of Hotel Tax is the services provided by hotels with payment, including supporting services as hotel complements that provide convenience and comfort, such as sports facilities, entertainment, and room rentals in the hotel leased by the hotel. As mentioned earlier, supporting services may



include telephone, facsimile, telex, internet, photocopy, laundry services, ironing, transportation, and similar facilities provided or managed by the hotel.

The definition of a hotel, according to the Regional Regulation of DKI Jakarta Number 11 of 2010, is a facility that provides lodging/accommodation services, including other related services for a fee, which includes motels, inns, tourist huts, tourist houses, hostels, lodging houses, and the like, as well as boarding houses with more than ten rooms. However, there are some providers of lodging/accommodation services that are not included in the Hotel Tax object, including dormitory residence services organized by the government, apartment rentals, condominiums, and the like, residential services in hospitals, nurse dormitories, nursing homes, orphanages, and other similar social institutions, as well as travel agency services or tour services organized by hotels that the general public can utilize.

Based on Article 4 and Article 5 of Regional Regulation of DKI Jakarta Number 11 of 2010, the subject of Hotel Tax and the Hotel Taxpayer are distinct entities. The subject of Hotel Tax is an individual or entity making payments to the hotel. On the other hand, the Hotel Taxpayer is an individual or entity operating the hotel. In DKI Jakarta, the Hotel Tax rate has been set at 10%. This rate will be multiplied by the amount paid or should be paid to the hotel to determine the principal amount of the Hotel Tax.

### **Approaches to Calculating Local Tax Potential**

Local tax potential can be calculated using the macro and micro approaches. The macro approach involves processing previous years' secondary data with specific statistical techniques. Additionally, the macro approach can be executed by linking local tax revenues to certain factors that have a significant relationship with those revenues. Some methods used to calculate local tax potential through the macro approach include projections based on time series, trends, and moving average methods (DJPK, 2021).

Using the macro approach in calculating local tax potential has several advantages, such as being time and cost-effective. However, secondary data often fails to portray the real potential accurately. Therefore, the results of local tax potential obtained using secondary data may be less accurate (DJPK, 2021).

In contrast to the macro approach, the micro approach seeks to determine the potential local tax revenue based on field surveys and observations. Ideally, these surveys and observations should cover the entire population. However, sampling techniques can also be employed in field observations or surveys, and the sample size can be adjusted according to the resources available to the local government (DJPK, 2021).

Generally, calculating local tax potential through the micro approach involves summing up the tax obligations of all local taxpayers (Anggriawan et al., 2023). The amount of these tax obligations is obtained by multiplying the tax rate by the value of the tax object based on the results of surveys or observations conducted by the local government (Nurlinda & Sinuraya, 2020). Although the micro approach may take more time and incur higher costs than the macro approach, surveys and observations in the micro approach can provide a more realistic depiction of local tax potential (DJPK, 2021).

### **METHOD**

This research employs a quantitative method to calculate the potential of several Hotel Tax objects in the Pesanggrahan District. This study's selection of hotel samples was conducted using convenience sampling. Convenience sampling is a sample determination method based on the availability of data and the ease of obtaining such data (Sugiyono, 2018). The data used in this research are sourced from the official website of BPS, co-living platforms such as mamikos.com, rukita.co.id, official hotel websites, as well as other sources relevant to the research objectives. Subsequently, in the data analysis section, the author employs a micro



approach to provide findings regarding the tax revenue potential of several Hotel Tax objects in the Pesanggrahan District.

**RESULTS AND DISCUSSION**

Hotel tax revenue potential can be explored using internal and external data sources (Hapsari & Hardiningsih, 2020). Internal data refers to information obtained from the tax database. In contrast, external data comprises information acquired from external parties, including other institutions or third parties, such as supervisory authorities, mass media, the internet, and others (DJPK, 2021). Using a micro approach, the author will employ external data, specifically the Room Occupancy Rate for starred hotels in DKI Jakarta released by the Central Statistics Agency (BPS), to estimate the rental turnover of rooms for Arosa Hotel in the Pesanggrahan District. Additionally, data on room occupancy rates from co-living platforms will be used to calculate the rental turnover of rooms for various co-living spaces in the Pesanggrahan District.

Every month, BPS releases the Room Occupancy Rate (Tingkat Penghunian Kamar/TPK) for starred hotels in all provinces in Indonesia. TPK represents the ratio of the number of rented rooms to the total number of available rooms (BPS Jatim, 2023). Additional information is required to determine the rental turnover for Arosa Hotel based on BPS data, such as the number of rooms in Arosa Hotel and the nightly tariff (DJPK, 2021).

**Table 3. Observation Results of Arosa Hotel**

Information		Source
Number of Rooms	: 160	Tripadvisor.co.id
Nightly Rate	: IDR 550.000,-	<a href="https://www.arosa-hotel.com/id/index.html">https://www.arosa-hotel.com/id/index.html</a>

Source: Compiled from various sources

The nightly rate at Arosa Hotel is IDR 550,000,- for Deluxe Twin and Deluxe Double room types on weekdays without additional facilities. In addition to these two room types, Arosa Hotel also offers Executive and Suite room types, according to information on its official website. However, neither of these room types is offered on the official Arosa Hotel website or other hotel room booking websites.

**Table 4. Calculation of Hotel Tax Potential at Arosa Hotel**

Month	Maximum Revenue ( <i>Number of Rooms * Nightly Rate * Number of Days</i> )	3-Star Hotel TPK	Revenue based on BPS Data	Hotel Tax Potential (Tax Rate = 10%)
Des-22	2.728.000.000	59,63%	1.626.706.400	162.670.640
Jan-23	2.728.000.000	48,40%	1.320.352.000	132.035.200
Feb-23	2.464.000.000	52,62%	1.296.556.800	129.655.680
Mar-23	2.728.000.000	53,37%	1.455.933.600	145.593.360
Apr-23	2.640.000.000	42,52%	1.122.528.000	112.252.800
Mei-23	2.728.000.000	50,75%	1.384.460.000	138.446.000
Jun-23	2.640.000.000	55,60%	1.467.840.000	146.784.000
Jul-23	2.728.000.000	55,50%	1.514.040.000	151.404.000
Agu-23	2.728.000.000	55,86%	1.523.860.800	152.386.080
Sep-23	2.640.000.000	57,33%	1.513.512.000	151.351.200
Okt-23	2.728.000.000	56,42%	1.539.137.600	153.913.760
Nov-23	2.640.000.000	61,37%	1.620.168.000	162.016.800
Total				IDR 1.738.509.520

Source: Processed by the author



Based on the calculation of the Hotel Tax potential at Arosa Hotel using the star-rated hotel TPK from BPS, the potential value is obtained at IDR 1,738,509,520,- for the period from December 2022 to November 2023, with the tax due in the year 2023. The UPPPD of Pesanggrahan District can utilize this potential value as benchmark data to assess Arosa Hotel's compliance in paying and reporting the correct amount of Hotel Tax. Using star-rated hotel TPK data from BPS can also be an alternative to exploring the potential Hotel Tax in the Pesanggrahan District. According to information from the UPPPD officer of Pesanggrahan District, the analysis of Hotel Tax potential conducted so far only uses horizontal analysis. Horizontal analysis is a technique that compares the trend of tax payments in a period with the amounts paid in previous periods (Syamsul, 2019).

Apart from using star-rated hotel TPK data, potential Hotel Tax revenue from a micro approach to taxable objects in the form of boarding houses can also be explored using data on the occupancy rates of boarding house rooms. This occupancy rate data can be found on boarding house providers' websites such as mamikos.com, rukita.co.id, etc. The author uses data from three boarding houses for potential exploration in this study. In addition to requiring room occupancy data, exploring the potential Hotel Tax on boarding houses requires other data, such as the number of available rooms and the monthly rental rates.

**Table 5. Observation Results of Boarding Houses in Pesanggrahan District**

<b>Rukita Ayama</b>		
Information	Source	
Number of Rooms : 44	Tripadvisor.co.id	
Rates : IDR 2.75 mio IDR 2.95 mio	Rukita.co.id	
Room Availability : Fully occupied (as of 5/10/2023)	Rukita.co.id	
<b>Rukita D'Teras</b>		
Information	Source	
Number of Rooms : 17	HotelMix.id	
Rates : IDR 2.6 mio – IDR 3.3 mio	Rukita.co.id	
Room Availability : Fully occupied (as of 5/10/2023)	Rukita.co.id	
<b>Kos Kemuning Residence</b>		
Information	Source	
Number of Rooms : 36	www.tempat-kost.com	
Rates : IDR 1.35 mio	Mamikos.com	
Room Availability : Fully occupied (as of 5/10/2023)	Mamikos.com	

Source: Compiled from various sources

**Table 6. Calculation of Hotel Tax Potential for Boarding Houses in Pesanggrahan District**

Boarding House Name	Occupied Rooms	Average Rental Rate (IDR)	Estimated Monthly Revenue (IDR)	Hotel Tax Potential (IDR)
Rukita Ayama	44	2.850.000	125.400.000	12.540.000
Rukita D'Teras	17	2.950.000	50.150.000	5.015.000



Kos Kemuning Residence	36	1.350.000	48.600.000	4.860.000
		Total		22.415.000

Source: Processed by the author

As samples in the research, the calculation of Hotel Tax potential for the three selected boarding houses is based on room availability data retrieved on October 5, 2023. Additionally, due to variations in room rates resulting from different room types, the researcher chose to use the average rental rate in calculating the Hotel Tax potential, considering limitations in the data on the number of rooms per room type. The Hotel Tax potential values for each of the boarding houses mentioned above can serve as a basis for the UPPPD of Pesanggrahan District in assessing the compliance of these Hotel Taxpayers regarding the accuracy of reported room rental revenues.

## CONCLUSION

The analysis of exploring the potential revenue of Hotel Tax in the Pesanggrahan District has thus far been conducted using a horizontal analysis technique. On the other hand, there are still many techniques for exploring the potential of Hotel Tax that can be employed. Leveraging external data through a micro approach in uncovering the revenue potential of Hotel Tax in the Pesanggrahan District can serve as a new alternative to analyzing the trends of taxpayer deposits.

Exploring the potential revenue of Hotel Tax through a micro approach has advantages over the macro approach. Exploring the potential with a micro approach can better illustrate the Hotel Tax potential in real terms (DJP, 2021). This makes the potential value generated from the analysis through the micro approach robust enough to assess the compliance of Hotel Taxpayers in reporting their turnover and paying their taxes.

Nevertheless, exploring the potential of Hotel Tax for boarding houses by utilizing room occupancy data from boarding house provider sites has limitations regarding data availability. This is because not all Hotel Tax objects in the form of boarding houses are always offered through online boarding house provider sites. Therefore, further research is expected to discover other techniques for exploring the potential of Hotel Tax that can be used in all conditions.

The results of this research are expected to provide input to the Regional Revenue Agency of DKI Jakarta, especially the UPPPD of Pesanggrahan District, in analyzing the potential of Hotel Tax objects in its area. Using external data in the form of star-rated hotel TPK data from BPS and room occupancy rates from boarding house provider websites can be an alternative for UPPPD of Pesanggrahan District in exploring the potential of Hotel Tax. With a more comprehensive analysis of potential revenue, it is hoped that the losses incurred due to the withdrawal of some Hotel Tax collection objects from the Regional Government can be mitigated.

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