

Contribution of Hotel Tax and Restaurant Tax To Local Tax in Regency and City In Java

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ABSTRACT

This study aims to determine hotel and restaurant tax revenues and their contribution to regional taxes in regencies and cities in Java. The study population consists of 84 regencies and 29 cities in Java, totaling 103 districts/cities. The data used are secondary data sourced from the Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia in 2019 and 2020 and uses descriptive analysis. The results show that the average hotel tax revenue in regencies in 2019 was 6,873,419,375 rupiah and its contribution to regional taxes was 2.36 percent on average. The average hotel tax revenue in cities in 2019 was 45,759,014,846 rupiah and its contribution to regional taxes was 7.47 percent on average. In 2020, the average district hotel tax revenue was 3,881,303,930 rupiah and its contribution to regional taxes was 1.62 percent on average. The average city hotel tax revenue in 2020 was 22,841,567,614 rupiah and its contribution to regional taxes was 5.04 percent. The average district restaurant tax revenue in 2019 was 20,544,418,566 rupiah and its contribution to regional taxes was 6.86 percent, while the average city restaurant tax revenue was 98,863,864,714 rupiah and its contribution to regional taxes was 15.69 percent. In 2020, the average district restaurant tax revenue was 14,048,640,516 rupiah and its contribution to regional taxes was 5.57 percent, while the average urban area is 62,625,960,963 rupiah, contributing 12.71 percent to regional taxes.

Keywords: Hotel Tax; Restaurant Tax; Regional Tax; Local Original Revenue;

INTRODUCTION

The level of fiscal decentralization of districts/cities, which is the ratio of Original Regional Revenue to Total Regional Revenue, remains low on average. District/city governments generally rely heavily on transfer funds from the central government to finance their regional administration. Original regional revenue consists of regional taxes, regional levies, income from separated regional assets, and other original regional revenues. Among the local taxes that contribute to district/city tax revenue are hotel and restaurant taxes. This study aims to analyze the contribution of hotel and restaurant taxes to district/city taxes in Java. Several previous studies on hotel and restaurant taxes have yielded mixed results.

Candrasari and Ngumar (2016) found that hotel and restaurant tax revenues increased, and original regional revenues increased in the city of Surabaya from 2010 to 2014. The contribution of hotel and restaurant taxes to original regional revenues tended to decline from 2010 to 2014. Mulyana and Budianingsih (2019) found that based on simultaneous and partial statistical tests using a 5% significance level, they concluded that there was a significant effect of Hotel Tax and Restaurant Tax on Regional Original Income. Damayanti and Mutaher (2020) found that Hotel Tax and Restaurant Tax had no effect on the original income of regencies and cities in Central Java. Suwarsa and Hasibuan (2021) found that restaurant tax and hotel tax partially had no significant effect on the original income of Padangsidempuan City, and finally that restaurant tax and hotel tax simultaneously had no significant effect on the original income of Padangsidempuan City. Wulandari and Kartika (2021) found that Hotel Tax and Restaurant Tax had no effect on the original income of Central Java. Biringkanae and Tammu (2021) found that Hotel Tax had no effect on the original income of Tana Toraja Regency, while restaurant tax had an effect on the original income of Tana Toraja Regency. Supit et al., 2015, found that the number of hotels has a significant influence and has a positive relationship to hotel tax revenue in Manado City. and the number of tourists staying at hotels does not have a significant influence on hotel tax in Manado City. Ali et al., 2018, found that the number of tourists, GRDP has a significant effect on hotel tax revenue in Bitung City. This study aims to

determine the realization of hotel tax and restaurant tax revenue and their contribution to the realization of regional tax revenue in regencies/cities in Java.

RESEARCH METHODS

The study population comprised 84 regencies and 29 cities in Java, totaling 103 regencies/cities. The data used were secondary data sourced from the Directorate General of Fiscal Balance, Ministry of Finance of the Republic of Indonesia, in 2019 and 2020, and descriptive analysis was employed.

RESULTS

The results of the study indicate that the average district hotel tax revenue in 2019 was 6,873,419,375 rupiah and its contribution to regional taxes was 2.36 percent on average. The average city hotel tax revenue in 2019 was 45,759,014,846 rupiah and its contribution to regional taxes was 7.47 percent on average. In 2020, the average district hotel tax revenue was 3,881,303,930 rupiah and its contribution to regional taxes was 1.62 percent on average. The average city hotel tax revenue in 2020 was 22,841,567,614 rupiah and its contribution to regional taxes was 5.04 percent. The average restaurant tax revenue in the district area in 2019 was 20,544,418,566 rupiah and its contribution to regional taxes was 6.86 percent, while the average restaurant tax revenue in the city area was 98,863,864,714 rupiah and its contribution to regional taxes was 15.69 percent. In 2020, the average restaurant tax revenue in the district area was 14,048,640,516 rupiah and its contribution to regional taxes was 5.57 percent. , while the average city area was 62,625,960,963 rupiah and its contribution to regional taxes was 12.71 percent.

Table 1. Regency Hotel Tax Revenue 2019 - 2020

No	Kabupaten	2019		2020	
1	Kab. Bandung	7.568.662.689	1,44%	6.471.163.124	1,30%
2	Kab. Bekasi	31.028.272.743	1,57%	16.371.354.670	0,84%
3	Kab. Bogor	101.343.325.328	4,52%	63.149.157.520	3,51%
4	Kab. Ciamis	652.261.581	0,93%	432.419.450	0,66%
5	Kab. Cianjur	18.750.286.690	9,57%	8.006.160.654	4,75%
6	Kab. Cirebon	7.337.719.958	3,44%	5.178.805.227	2,46%
7	Kab. Garut	8.806.696.333	6,69%	6.030.471.073	5,23%
8	Kab. Indramayu	734.864.898	0,64%	840.715.804	0,74%
9	Kab. Karawang	19.043.217.034	1,92%	12.167.717.706	1,34%
10	Kab. Kuningan	4.509.375.779	4,81%	2.890.877.588	3,58%
11	Kab. Majalengka	512.689.210	0,44%	512.689.210	0,44%
12	Kab. Purwakarta	4.899.930.429	2,00%	3.257.745.653	1,31%
13	Kab. Subang	6.724.272.611	3,04%	4.707.603.099	1,86%
14	Kab. Sukabumi	3.959.944.966	1,48%	2.133.061.086	0,60%
15	Kab. Sumedang	4.586.965.169	2,23%	1.986.771.599	1,06%
16	Kab. Tasikmalaya	135.517.500	0,18%	151.256.292	0,22%
17	Kab. Bandung Barat	18.069.667.988	4,77%	9.892.119.987	2,79%
18	Kab. Pangandaran	11.107.545.475	20,60%	8.815.677.797	18,69%

19	Kab. Banjarnegara	502.314.095	0,83%	346.565.247	0,64%
20	Kab. Banyumas	10.494.345.926	4,58%	2.737.892.676	1,34%
21	Kab. Batang	537.979.254	0,65%	441.153.776	0,54%
22	Kab. Blora	1.437.405.650	2,34%	770.311.711	1,38%
23	Kab. Boyolali	446.098.202	0,30%	287.655.412	0,20%
24	Kab. Brebes	141.368.300	0,13%	117.626.800	0,11%
25	Kab. Cilacap	6.876.803.420	3,28%	3.457.754.589	1,90%
26	Kab. Demak	422.553.964	0,27%	319.792.602	0,21%
27	Kab. Grobogan	507.148.627	0,53%	317.479.106	0,33%
28	Kab. Jepara	2.907.019.054	2,28%	1.139.363.268	0,84%
29	Kab. Karanganyar	7.525.118.670	4,06%	5.751.316.231	3,20%
30	Kab. Kebumen	1.879.305.319	1,70%	1.088.928.156	1,10%
31	Kab. Kendal	254.037.980	0,20%	233.047.297	0,17%
32	Kab. Klaten	1.330.988.059	1,06%	730.525.400	0,63%
33	Kab. Kudus	2.660.472.949	2,12%	1.312.432.724	1,02%
34	Kab. Magelang	16.136.254.566	10,29%	9.313.371.310	8,73%
35	Kab. Pati	1.128.860.947	1,21%	790.841.992	0,80%
36	Kab. Pekalongan	757.345.411	0,97%	582.609.673	0,77%
37	Kab. Pemasang	525.118.500	0,60%	500.106.850	0,63%
38	Kab. Purbalingga	422.831.757	0,68%	433.869.168	0,74%
39	Kab. Purworejo	664.257.803	0,86%	439.283.714	0,60%
40	Kab. Rembang	1.465.605.218	1,46%	1.344.033.894	2,42%
41	Kab. Semarang	6.291.029.814	3,60%	4.569.249.789	2,41%
42	Kab. Sragen	296.878.050	0,30%	152.433.500	0,14%
43	Kab. Sukoharjo	9.089.851.290	3,46%	4.897.805.446	2,06%
44	Kab. Tegal	603.842.624	0,49%	422.893.771	0,34%
45	Kab. Temanggung	253.504.852	0,47%	170.636.594	0,35%
46	Kab. Wonogiri	414.496.380	0,69%	305.666.100	0,55%
47	Kab. Wonosobo	515.431.852	1,15%	422.918.263	0,97%
48	Kab. Bantul	3.841.960.122	1,80%	1.458.163.865	0,72%
49	Kab. Gunung Kidul	890.156.981	1,54%	869.111.378	1,62%
50	Kab. Kulon Progo	89.522.400	0,14%	118.562.711	0,15%
51	Kab. Sleman	118.042.493.912	18,16%	46.250.100.467	9,45%
52	Kab. Bangkalan	87.180.400	0,17%	68.636.249	0,15%
53	Kab. Banyuwangi	13.094.098.106	6,65%	9.689.695.170	5,02%
54	Kab. Blitar	101.310.000	0,10%	71.423.070	0,08%

55	Kab. Bojonegoro	6.001.402.475	5,51%	3.776.293.121	3,36%
56	Kab. Bondowoso	1.084.750.037	2,94%	663.747.507	2,16%
57	Kab. Gresik	5.595.017.768	0,87%	5.030.187.788	0,85%
58	Kab. Jember	5.861.659.378	3,06%	2.092.070.911	1,15%
59	Kab. Jombang	1.120.233.820	0,84%	530.239.567	0,41%
60	Kab. Kediri	786.476.780	0,40%	336.229.138	0,16%
61	Kab. Lamongan	1.687.135.908	1,16%	1.215.527.986	0,91%
62	Kab. Lumajang	893.513.355	1,20%	655.800.332	1,06%
63	Kab. Madiun	75.518.500	0,11%	58.121.150	0,08%
64	Kab. Magetan	840.398.895	1,48%	261.440.847	0,49%
65	Kab. Malang	4.422.351.425	1,48%	1.918.316.352	0,68%
66	Kab. Mojokerto	4.089.929.495	1,17%	2.115.428.142	0,67%
67	Kab. Nganjuk	233.644.137	0,23%	343.263.386	0,31%
68	Kab. Ngawi	191.237.055	0,27%	57.410.660	0,09%
69	Kab. Pacitan	572.121.371	1,59%	284.141.167	0,82%
70	Kab. Pamekasan	825.645.735	1,87%	482.405.485	1,29%
71	Kab. Pasuruan	9.611.974.345	2,64%	5.271.015.438	1,38%
72	Kab. Ponorogo	1.342.089.661	1,50%	762.134.260	0,85%
73	Kab. Probolinggo	741.460.718	1,13%	573.430.491	0,92%
74	Kab. Sampang	484.422.958	2,04%	230.657.492	0,85%
75	Kab. Sidoarjo	19.160.663.229	1,86%	11.104.965.643	1,19%
76	Kab. Situbondo	711.049.070	1,33%	460.733.865	1,01%
77	Kab. Sumenep	558.885.907	1,67%	629.699.400	1,94%
78	Kab. Trenggalek	518.456.761	1,37%	283.232.280	0,84%
79	Kab. Tuban	2.000.967.193	0,85%	1.229.226.736	0,84%
80	Kab. Tulungagung	3.735.934.373	3,64%	1.948.773.375	2,08%
81	Kab. Lebak	369.683.930	0,37%	286.939.028	0,28%
82	Kab. Pandeglang	1.167.855.149	2,14%	910.647.682	2,45%
83	Kab. Serang	10.269.731.499	2,69%	9.326.861.412	2,52%
84	Kab. Tangerang	30.006.725.771	1,39%	18.271.563.940	1,07%

Table 2. City Hotel Tax Revenue 2019 - 2020

NO	Kota	2019		2020	
1	Kota Bandung	14.136.351.765	14,58%	154.422.542.379	9,34%
2	Kota Bekasi	33.213.910.502	1,87%	24.405.729.519	1,56%
3	Kota Bogor	95.247.182.735	13,81%	49.653.637.165	9,70%
4	Kota Cirebon	18.517.199.527	9,85%	11.341.824.236	7,37%

5	Kota Depok	19.334.983.691	1,90%	9.361.392.706	0,98%
6	Kota Sukabumi	4.141.859.159	7,70%	2.874.303.713	5,70%
7	Kota Tasikmalaya	4.801.058.585	3,34%	3.385.592.816	2,75%
8	Kota Cimahi	677.849.974	0,42%	422.665.698	0,25%
9	Kota Banjar	276.405.828	2,00%	139.522.734	0,91%
10	Kota Magelang	4.748.888.748	11,75%	3.075.299.082	8,48%
11	Kota Pekalongan	7.437.962.444	8,49%	4.964.375.637	6,26%
12	Kota Salatiga	6.871.735.916	10,35%	3.166.173.903	5,69%
13	Kota Semarang	110.599.114.298	7,08%	61.575.723.267	4,26%
14	Kota Surakarta	38.577.830.000	10,71%	18.631.284.900	6,57%
15	Kota Tegal	3.297.962.429	3,69%	2.461.386.428	2,96%
16	Kota Yogyakarta	161.297.192.790	35,74%	78.279.066.037	22,61%
17	Kota Blitar	1.082.717.025	2,42%	658.258.000	1,75%
18	Kota Kediri	4.840.886.710	4,18%	3.054.873.523	2,71%
19	Kota Madiun	6.644.161.797	7,30%	4.370.633.671	4,82%
20	Kota Malang	51.775.202.170	11,25%	25.490.391.300	7,23%
21	Kota Mojokerto	1.613.282.352	3,13%	1.364.173.033	2,72%
22	Kota Pasuruan	820.447.544	2,07%	432.744.252	1,26%
23	Kota Probolinggo	1.365.442.512	3,26%	94.957.587	1,80%
24	Kota Surabaya	296.191.979.275	7,37%	117.738.094.496	3,59%
25	Kota Batu	33.308.563.239	20,80%	19.701.670.536	17,07%
26	Kota Cilegon	11.251.118.434	2,30%	6.610.328.358	1,18%
27	Kota Tangerang	56.086.692.221	3,19%	28.933.093.654	2,12%
28	Kota Serang	5.865.641.432	4,07%	4.027.414.208	2,89%
29	Kota Tangerang Selatan	32.987.807.427	2,06%	21.168.307.967	1,57%
	Average	45.759.014.846	7,47%	22.841.567.614	5,04%
	Maximum	314.136.351.765	35,74%	154.422.542.379	22,61%
	Minimum	276.405.828	0,42%	139.522.734	0,25%

Table 3. 2019-2020 Regency Restaurant Tax Revenue

No	Kabupaten	2019		2020	
1	Kab. Bandung	32.026.966.078	6,10%	23.014.071.913	4,62%
2	Kab. Bekasi	163.777.009.831	8,30%	121.702.887.990	6,22%
3	Kab. Bogor	172.760.080.868	7,70%	124.362.590.156	6,91%
4	Kab. Ciamis	5.180.027.697	7,35%	4.563.110.290	7,01%
5	Kab. Cianjur	16.770.542.015	8,56%	8.651.153.807	5,13%

6	Kab. Cirebon	18.475.733.000	8,65%	14.750.301.576	6,99%
7	Kab. Garut	19.382.407.747	14,72%	12.768.569.352	11,07%
8	Kab. Indramayu	5.910.724.004	5,13%	7.098.962.241	6,25%
9	Kab. Karawang	113.230.064.118	11,41%	77.805.806.333	8,57%
10	Kab. Kuningan	9.576.443.131	10,22%	6.697.344.212	8,29%
11	Kab. Majalengka	1.687.053.593	1,41%	1.544.045.802	1,32%
12	Kab. Purwakarta	24.714.946.785	10,09%	27.896.489.152	11,25%
13	Kab. Subang	14.656.027.489	6,63%	12.066.813.186	4,78%
14	Kab. Sukabumi	11.037.452.858	4,13%	7.601.708.862	2,14%
15	Kab. Sumedang	19.909.043.357	9,69%	12.991.886.414	6,96%
16	Kab. Tasikmalaya	3.758.362.652	5,06%	4.647.951.215	6,70%
17	Kab. Bandung Barat	26.519.970.332	7,00%	17.141.314.432	4,83%
18	Kab. Pangandaran	5.021.564.810	9,31%	3.723.058.221	7,89%
19	Kab. Banjarnegara	4.943.800.998	8,14%	3.320.308.878	6,16%
20	Kab. Banyumas	23.978.602.288	10,45%	13.539.859.567	6,63%
21	Kab. Batang	3.435.456.896	4,16%	2.193.003.304	2,70%
22	Kab. Blora	5.154.668.257	8,41%	3.778.363.810	6,75%
23	Kab. Boyolali	4.704.194.154	3,14%	2.307.405.057	1,62%
24	Kab. Brebes	3.226.476.954	2,86%	2.427.388.662	2,22%
25	Kab. Cilacap	4.063.309.080	1,94%	3.685.331.994	2,02%
26	Kab. Demak	4.327.959.937	2,77%	3.926.998.535	2,53%
27	Kab. Grobogan	4.704.020.259	4,91%	3.943.514.916	4,09%
28	Kab. Jepara	9.583.952.329	7,52%	8.562.059.701	6,30%
29	Kab. Karanganyar	9.547.614.477	5,15%	7.811.672.136	4,35%
30	Kab. Kebumen	7.883.696.222	7,13%	6.714.994.150	6,76%
31	Kab. Kendal	5.339.661.643	4,18%	3.919.744.831	2,82%
32	Kab. Klaten	7.163.846.115	5,71%	6.292.061.597	5,43%
33	Kab. Kudus	9.643.873.017	7,67%	6.523.338.974	5,05%
34	Kab. Magelang	18.938.329.070	12,07%	13.304.010.466	12,47%
35	Kab. Pati	6.028.186.351	6,48%	5.091.234.839	5,15%
36	Kab. Pekalongan	3.835.078.168	4,90%	3.363.647.521	4,43%
37	Kab. Pemasang	1.404.726.051	1,60%	1.138.628.930	1,43%
38	Kab. Purbalingga	5.391.772.457	8,66%	4.646.266.278	7,89%
39	Kab. Purworejo	5.632.592.095	7,25%	4.345.444.075	5,95%
40	Kab. Rembang	3.965.309.311	3,94%	2.708.044.179	4,88%
41	Kab. Semarang	13.009.858.483	7,45%	8.652.296.632	4,56%

42	Kab. Sragen	4.995.808.182	5,00%	5.015.995.058	4,51%
43	Kab. Sukoharjo	20.154.932.802	7,68%	13.490.157.722	5,68%
44	Kab. Tegal	6.792.691.413	5,53%	4.665.435.647	3,72%
45	Kab. Temanggung	1.873.169.859	3,51%	1.916.160.155	3,98%
46	Kab. Wonogiri	524.014.947	0,87%	540.508.350	0,97%
47	Kab. Wonosobo	4.212.689.571	9,41%	4.378.863.244	10,02%
48	Kab. Bantul	15.137.093.141	7,09%	9.207.214.235	4,52%
49	Kab. Gunung Kidul	6.642.007.155	11,46%	4.377.649.091	8,15%
50	Kab. Kulon Progo	2.882.559.595	4,46%	2.317.175.901	2,96%
51	Kab. Sleman	113.760.839.942	17,50%	60.730.429.166	12,41%
52	Kab. Bangkalan	3.681.484.595	7,24%	3.257.300.041	6,97%
53	Kab. Banyuwangi	22.786.997.632	11,58%	17.551.116.734	9,09%
54	Kab. Blitar	3.991.530.186	4,14%	3.051.130.383	3,41%
55	Kab. Bojonegoro	9.181.298.497	8,44%	10.214.729.054	9,08%
56	Kab. Bondowoso	3.300.916.764	8,95%	2.337.739.432	7,61%
57	Kab. Gresik	23.450.237.266	3,65%	17.999.276.639	3,06%
58	Kab. Jember	22.429.402.952	11,69%	13.157.879.997	7,22%
59	Kab. Jombang	7.527.549.829	5,65%	5.520.316.282	4,22%
60	Kab. Kediri	7.382.777.118	3,78%	4.910.678.651	2,28%
61	Kab. Lamongan	9.014.599.397	6,22%	6.494.428.705	4,86%
62	Kab. Lumajang	4.931.846.931	6,64%	2.709.014.493	4,38%
63	Kab. Madiun	2.655.192.540	3,87%	1.906.988.147	2,73%
64	Kab. Magetan	3.395.866.216	5,96%	2.690.777.271	5,00%
65	Kab. Malang	8.591.754.280	2,88%	7.821.001.281	2,77%
66	Kab. Mojokerto	7.268.743.563	2,08%	5.115.445.729	1,62%
67	Kab. Nganjuk	2.953.332.429	2,86%	2.485.153.580	2,25%
68	Kab. Ngawi	4.343.279.320	6,07%	2.402.895.891	3,65%
69	Kab. Pacitan	2.762.601.322	7,66%	1.850.806.091	5,34%
70	Kab. Pamekasan	2.318.950.757	5,25%	1.985.158.932	5,33%
71	Kab. Pasuruan	24.342.195.941	6,68%	18.930.786.320	4,95%
72	Kab. Ponorogo	6.368.810.558	7,12%	4.919.502.720	5,46%
73	Kab. Probolinggo	6.688.573.792	10,23%	5.377.058.662	8,63%
74	Kab. Sampang	2.270.441.704	9,57%	2.674.565.168	9,83%
75	Kab. Sidoarjo	89.374.707.618	8,66%	64.616.576.015	6,93%
76	Kab. Situbondo	3.027.805.213	5,67%	2.147.044.066	4,69%
77	Kab. Sumenep	2.426.516.446	7,23%	2.498.124.468	7,70%

78	Kab. Trenggalek	3.766.268.034	9,99%	2.667.238.405	7,88%
79	Kab. Tuban	6.662.900.106	2,82%	4.933.278.030	3,37%
80	Kab. Tulungagung	10.920.241.763	10,64%	6.413.542.707	6,86%
81	Kab. Lebak	6.661.576.327	6,61%	4.866.769.183	4,73%
82	Kab. Pandeglang	2.962.954.050	5,42%	2.141.830.298	5,75%
83	Kab. Serang	8.319.420.174	2,18%	6.188.802.887	1,67%
84	Kab. Tangerang	392.693.174.669	18,23%	220.385.574.302	12,93%
	Average	20.544.418.566	6,86%	14.048.640.516	5,57%
	Maximum	392.693.174.669	18,23%	220.385.574.302	12,93%
	Minimum	524.014.947	0,87%	540.508.350	0,97%

Table 4. City Restaurant Tax Revenue 2019 - 2020

No	Kota	2019		2020	
1	Kota Bandung	368.643.347.205	17,11%	212.685.094.158	12,86%
2	Kota Bekasi	331.142.488.884	18,62%	227.552.495.152	14,56%
3	Kota Bogor	153.467.175.721	22,26%	97.248.318.272	18,99%
4	Kota Cirebon	56.228.372.826	29,91%	38.827.280.317	25,21%
5	Kota Depok	202.743.727.278	19,91%	143.298.280.188	14,93%
6	Kota Sukabumi	12.312.877.115	22,88%	9.729.587.567	19,30%
7	Kota Tasikmalaya	24.769.221.965	17,25%	17.028.089.212	13,83%
8	Kota Cimahi	16.142.485.383	9,90%	13.838.928.732	8,26%
9	Kota Banjar	1.883.131.350	13,62%	1.742.553.629	11,35%
10	Kota Magelang	5.290.496.488	13,08%	5.316.142.495	14,66%
11	Kota Pekalongan	13.470.213.677	15,38%	9.978.634.015	12,59%
12	Kota Salatiga	6.288.868.823	9,48%	3.854.834.576	6,92%
13	Kota Semarang	168.988.277.806	10,82%	117.319.039.070	8,12%
14	Kota Surakarta	58.625.733.166	16,28%	35.789.999.426	12,63%
15	Kota Tegal	18.322.477.941	20,50%	14.174.483.422	17,04%
16	Kota Yogyakarta	63.237.228.654	14,01%	43.521.758.533	12,57%
17	Kota Blitar	4.544.325.348	10,18%	3.429.992.394	9,13%
18	Kota Kediri	24.484.962.535	21,13%	15.738.419.535	13,96%
19	Kota Madiun	12.986.705.054	14,26%	11.402.019.867	12,58%
20	Kota Malang	84.625.288.847	18,39%	60.040.502.289	17,02%
21	Kota Mojokerto	9.434.725.313	18,28%	7.021.642.905	13,99%
22	Kota Pasuruan	2.981.235.888	7,52%	2.318.725.093	6,76%
23	Kota Probolinggo	4.194.013.439	10,01%	2.849.156.569	7,36%

24	Kota Surabaya	538.860.659.361	13,41%	308.672.027.938	9,42%
25	Kota Batu	18.209.120.880	11,37%	13.053.369.040	11,31%
26	Kota Cilegon	32.119.241.400	6,57%	21.725.555.744	3,88%
27	Kota Tangerang	300.842.587.839	17,09%	145.759.754.410	10,67%
28	Kota Serang	23.684.263.146	16,45%	18.033.791.612	12,92%
29	Kota Tangerang Selatan	308.528.823.384	19,24%	214.202.391.757	15,90%
	Average	98.863.864.714	15,69%	62.625.960.963	12,71%
	Maximum	538.860.659.361	29,91%	308.672.027.938	25,21%
	Minimum	1.883.131.350	6,57%	1.742.553.629	3,88%

CONCLUSION

The results of the study indicate that the average district hotel tax revenue in 2019 was 6,873,419,375 rupiah and its contribution to regional taxes was 2.36 percent on average. The average city hotel tax revenue in 2019 was 45,759,014,846 rupiah and its contribution to regional taxes was 7.47 percent on average. In 2020, the average district hotel tax revenue was 3,881,303,930 rupiah and its contribution to regional taxes was 1.62 percent on average. The average city hotel tax revenue in 2020 was 22,841,567,614 rupiah and its contribution to regional taxes was 5.04 percent. The average restaurant tax revenue in the district area in 2019 was 20,544,418,566 rupiah and its contribution to regional taxes was 6.86 percent, while the average restaurant tax revenue in the city area was 98,863,864,714 rupiah and its contribution to regional taxes was 15.69 percent. In 2020, the average restaurant tax revenue in the district area was 14,048,640,516 rupiah and its contribution to regional taxes was 5.57 percent. , while the average city area was 62,625,960,963 rupiah and its contribution to regional taxes was 12.71 percent.

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