THE INFLUENCE OF AMOUNT TOURISTS AND AMOUNT HOTEL ON RECEIVING HOTEL TAX

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Article Info	ABSTRACT
	This study aims to analyze the effect of the amount of tourists, the amount of hotels on tax revenue. In an effort to support the existence of advanced, prosperous, independent, and just regional autonomy, they are faced with a challenge to prepare strategies in development planning. Proper planning by taking into account the potential of the region, especially in identifying the linkages between the hotel sector and other sectors. The analytical research technique used is t is multiple linear regression analysis. The results of this study indicate that the amount of tourists has an effect on hotel tax receipts while the amount of hotels does not affect hotel tax revenues. Based on the coefficient of determination the influence of the amount of tours and the amount of hotels has an effect of 63.2%. It is recommended to local and central governments to continue to increase the amount of tourist visits by increasing the development of the amount of tourist and entertainment places and having to hold events more often, both nationally and internationally. *This is an open access article under the CC BY-SA license.*

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1. INTRODUCTION

Taxes are mandatory contributions to the state collected from individuals or entities that are coercive under the law, and are used for the needs of the state for the greatest prosperity of the people (Brotodiharjo, 2012). Tax is a form of state revenue that is very important for state development. This is because almost all state activities are supported and funded by state revenues, namely taxes (Arsyad, 2015).

Autonomous regional capitals have the authority and responsibility to organize the interests of the community based on the principles of openness, community participation and accountability to the community. The basic principle of granting autonomy is based on the consideration that the regions are more aware of the needs and service standards for the people in their regions (Walakandou, 2013). The success of regional autonomy cannot be separated from the ability of the region in the financial sector which is one of the important indicators to measure the level of autonomy of a region (Mardiasmo, 2013).

Related to this, the demand to increase local revenue is getting bigger so that local governments must be more creative in exploring sources of regional revenue. Local revenue is revenue sourced from local tax levies, user fees, the profit share of BUMN/BUMD, revenue from agencies and other revenues (Sabatini, 2012). Seeing the increasing importance of increasing regional income, one of the sources of revenue comes from Regional Original Revenue, it is necessary to make efforts to increase local revenue (Laisina et al, 2015). One of the sources is local taxes, whose potential is growing along with the increasing attention paid to the components of the service sector and tourism in development policies so as to support the development of the recreation business (tourism) is the hotel tax (Meng et al, 2013).

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International Journal of Social Science (IJSS)
Vol.1 No.3 October 2021, pp: 259-264
ISSN: 2798-3463 (Printed) | 2798-4079 (Online)

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In an effort to support the existence of advanced, prosperous, independent, and just regional autonomy, they are faced with a challenge to prepare a strategy in development planning that will be taken. Proper planning by taking into account the potential of the region, especially in identifying the linkages between the hotel sector and trade with other sectors is very necessary to support these businesses.

The tourism sector is essentially an effort to develop tourist objects and attractions that are manifested in the form of increasing natural beauty, diversity of flora and fauna, art and culture and historical heritage of the past. The development of tourism objects and attractions must be combined with the development of tourism facilities and infrastructure services such as travel agencies, transportation, hotels, restaurants, souvenir shops, tour guides, and tourist information centers so that they will attract tourists to visit (Mawarni and Abdullah, 2013). So it is expected to have an impact on hotel tax receipts.

2. LITERATURE REVIEW

According to Mikha (2010), namely, taxes are people's contributions to the state treasury based on the law which can be enforced by not receiving reciprocal services (contra-achievements) which can be directly shown and which are used to pay general expenses. As is known, the characteristics inherent in the definition of tax from various definitions, according to Roostika (2012), the tax function:

a. Tax Revenue Function (Budgeter) functions as a source of funds intended for financing government expenditures. For example: the inclusion of taxes in the state budget as domestic revenue.

b. Regulatory Function Taxes function as a tool to regulate or implement policies in the social and economic fields. For example: the imposition of higher taxes on liquor products and luxury goods.

One of the capabilities required of the region is the ability of the region to regulate and manage its own household in the financial sector. The financial sector is an important factor in measuring a region's success in its autonomy.

The hotel is managed commercially by providing lodging facilities for the general public with the following facilities:

1) Lodging service
2) Food and beverage service
3) Luggage service
4) Laundry
5) The use of furniture and decoration facilities in it.

Determining the type of hotel is inseparable from customer needs and the characteristics or characteristics possessed by tourists (Richard and Cleveland, 2016). Based on this, it can be seen from the location where the hotel was built, so they are grouped into:

a. City Hotel Hotels located in urban areas, are usually reserved for people who intend to stay temporarily (in the short term). City Hotel is also known as a transit hotel because it is usually inhabited by business people who take advantage of the facilities and business services provided by the hotel.

b. Residential Hotel A hotel located in the outskirts of a big city away from the hustle and bustle of the city, but easy to reach places of business activity. The hotel is located in quiet areas, mainly because it is for people who want to stay for a long time. By itself this hotel is equipped with complete residential facilities for all family members

c. Resort Hotel A hotel located in a mountain area (mountain hotel) or on the beach (beach hotel), on the edge of a lake or on the banks of a river. Hotels like this are mainly intended for families who want to rest on holidays or for those who want to relax.

d. Motel (Motor Hotel) A hotel located on the outskirts of or along a highway that connects one city to another, or on the outskirts of a highway close to the gate or city boundary. This hotel is intended as a temporary resting place for those who travel by public transportation or their own car. Therefore this hotel provides a garage facility for cars.

The imposition of hotel tax is not absolute in all districts or cities in Indonesia. This relates to the authority given to district or city governments to impose or not impose a type of district/city tax. Therefore, in order to be levied on a regency or city area, the local government must first issue a regional regulation on Hotel Tax. The regulation will become the operational legal basis in the technical implementation of the imposition and collection of Hotel Tax in the district or city concerned.

The object of hotel tax is any service provided by payment at the hotel which includes:

1. Lodging facilities or short-term stay facilities, including cottages, motels, tourist guesthouses and lodging houses including boarding houses with a total of 10 rooms or more that provide facilities such as lodging houses.
2. Other supporting services such as restaurant, telephone, fax, laundry, etc.
3. Entertainment and sports facilities, beauty

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    4.   Room rental services for activities/meetings at the hotel.

According to Pertiwi(2014), in practice hotel tax collection uses two systems, namely:

1. Direct system. The direct system is that the taxpayer pays taxes directly to the Government Special Treasurer of the regional revenue office and then the Government's Special Treasurer submits it to the Regional Development Bank as the holder of the regional treasury.
2. Indirect System. Namely, the task of collecting regional revenue is to collect taxes from where the taxpayer is located, then submit it to the Government Special Treasurer of regional income and forward it to the Regional Development Bank

Hotel Tax, Hotel Tax collection cannot be wholesaled, in other words the entire process of Hotel Tax collection activities cannot be submitted to third parties, but it is possible to hold cooperation with third parties in the context of the tax collection process, including printing, tax forms, sending letters to Taxpayers, or data collectors of tax objects and subjects (Pertiwi, 2014). Activities that cannot be collaborated with third parties are activities for calculating the amount of tax payable, supervising tax payments, and collecting taxes. The tax payable is collected in the region or area where the hotel is located. Taxpayers are required to use sales receipts as proof of payments made by the hotel. The sales note is provided by the taxpayer by first being diporporated or given a special mark by the local government (Rahmi, 2018).

Hotel Tax Period is a certain period which is determined for one calendar month. Taxes payable during the tax period occur at the time of service at the hotel. Tourists are people who make tourist trips called tourists or tourists. Restrictions on tourists also vary widely, ranging from general to specific (Oom et all, 2012). The World Tourism Organization (WTO), refers to tourists as travelers who make short trips. According to this organization, tourists are people who travel to a foreign area or country and stay for a minimum of 24 hours or a maximum of six months in that place. According to psychology, tourism is a means of utilizing free time to relieve mental stress due to tiring and bored work. The amount of foreign tourists is the amount of tourists each year who visit a country driven by one or more needs without the intention of getting a job and income in the place visited, in a certain period measured in units of people (Sudiana, 2016). Tourism is a growing phenomenon. More than that, this industry has saved a amount of countries from the crisis, and boosted their economic growth (Suastika, 2017).

The following are the types and characteristics of tourists:

1. Local tourists, namely tourists who travel to tourist destinations originating from within the country.
2. International tourists, namely tourists who travel to tourist destinations who come from abroad.
3. Holiday tourists are tourists who travel to tourist destinations with the aim of having fun or for vacation.
4. Business tourists are tourists who travel to tourist destinations with the aim of trading or professional matters.
5. Common interest tourists are tourists who travel to tourist destinations with special purposes such as scientific studies, visiting relatives or for treatment and others.
6. Individual tourists are tourists who travel to tourist destinations individually.
7. Group tourists are tourists who travel to tourist destinations together or in groups.

The amount of hotels is the amount of lodging/resting service provider facilities including other related services for a fee, which includes motels, inns, tourism huts, tourism guesthouses, guesthouses, lodging houses, and the like, as well as boarding houses with more than 10 (ten) rooms. Hotel occupancy rate is a condition to what extent the amount of rooms sold, when compared with the total amount of rooms that can be sold (Widyaningsih and Budhi, 2014).

In terms of the amount of hotel rooms provided, according to Susepti (2017), hotels can be divided into:

a. Small Hotel rooms available are a maximum of 28 rooms.

b. Medium Hotel The amount of rooms provided is between 28-299 rooms.

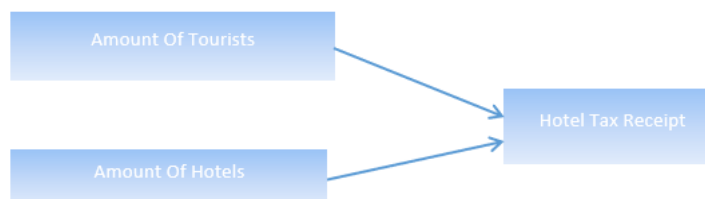c. Large Hotel The amount of rooms provided is more than 300 rooms.

Figure 1. Research Framework

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International Journal of Social Science (IJSS)
Vol.1 No.3 October 2021, pp: 259-264
ISSN: 2798-3463 (Printed) | 2798-4079 (Online)

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3. RESEARCH METHOD

Based on the type of research, it can be classified into quantitative descriptive research which is carried out through data collection in the field. According to Sujarweni (2014) descriptive method is a research conducted to determine the value of each variable, either one or more variables are independent without making a relationship or comparison with other variables. These variables can describe systematically and accurately about the population or about a particular field. According to Sugiyono (2014) quantitative research is a type of research that produces findings that can be achieved using statistical procedures or other methods of quantification (measurement). The quantitative approach focuses on the symptoms that have certain characteristics in human life which he calls variables.

In this research, secondary data is used. According to Sujarweni (2014) defines secondary data as data obtained from records, books, magazines in the form of financial reports for company publications, government reports, articles, books as theories, magazines, and so on. The data obtained from this secondary data does not need to be processed again. Sources that do not directly provide data to data collectors.

According to the data source, the data used is secondary data. The data needed in this study includes data on the amount of tourists during 2014-2019 sourced from the Central Statistics Agency, data on the amount of hotels realizing tax revenue budgets for 2014-2019 sourced from the Central Statistics Agency. The data analysis method used in this study was the Statistical Package for Social Science (SPSS) program. From the results of data collection then the data is processed so that the information that occurs is easier to interpret and further analyze in accordance with the form of discussion analysis techniques used classical assumption test, t test, f test and coefficient of determination

4. RESULTS AND ANALYSIS

Table 1 Hypothesis Test

Description	T Test		F Test	
	T Count	Sig	F Count	Sig
Amount Of Tourist	5.989	0.001	60.343	0,000
Amount Of Hotels	1.239	0.255		
Coefficient Of Determination	0,632			

The regression coefficient T test was conducted to determine the effect of each independent variable individually on the dependent variable. These results indicate that the independent variable, namely the amount of tourists, has a significant positive effect on the tax revenue variable. While the variable amount of hotels > 0.05 there is no significant effect on the variable of tax revenue.

The F value is 60,343 with a significance level of $0.000 < 0.05$, so the significance level of the regression model is smaller than the real level. These results indicate that the independent variable, namely the amount of tourists, the amount of hotels, has a simultaneous influence with a positive significant level on the dependent variable, namely on Hotel Tax receipts during 2014 – 2019.

The value of the coefficient of determination of 0.632 or 63.2% indicates that the contribution of the percentage of the influence of the independent variable, namely the amount of tourists, the amount of hotels with the dependent variable, namely hotel tax revenues simultaneously, is 63.2%, while the rest is influenced by other factors outside the two variables.

The amount of tourists has a significant effect on hotel tax revenues, presumably because based on data obtained, domestic and foreign tourist visits increase significantly when national and international events are held. Tourism development that leads to an increase in the role of tourism in economic activities is one of the causes of the amount of tourists affecting hotel tax revenues

The tourists are generally interested in the history, cultural diversity, and natural panorama. In this case, the local government imposes a tax on tourist attractions. The existence of the imposition of taxes will provide benefits to local tax revenues. The more the amount of tourists staying and staying at the hotel, the higher the Hotel Tax receipts

The amount of hotels has no effect on hotel tax revenues. This is because the amount of hotel tax revenue is determined from the tax rate, which is 10% of the total hotel revenue . Meanwhile, hotel income is largely determined by the amount of hotel guests and length of stay. The fuller the amount of hotel visitors and the longer they stay, the greater the hotel's revenue will be. While the amount of hotels is large if it is not in accordance with the amount of existing tourists, hotel income will also not increase, so that tax revenue will not increase either.

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4. CONCLUSION

Based on the results of the analysis and discussion of research conducted previously, this study concludes that the amount of tourists has an influence on hotel tax revenues. The amount of hotels has no effect on hotel tax revenues. The overall effect is 63.2%

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Journal homepage: https://bajangjournal.com/index.php/IJSS

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International Journal of Social Science (IJSS)
Vol.1 No.3 October 2021, pp: 259-264
ISSN: 2798-3463 (Printed) | 2798-4079 (Online)

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