

Tax Optimization of Starred Hotels as an Effort Increasing Regional Original Income in the District West Manggarai

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Abstract:- This research aims to examine the inhibiting factors in optimizing star hotel tax on local revenue and analyze the efforts and strategies undertaken so that star hotel tax collection increases and runs optimally. This research is a qualitative descriptive study. Data was collected through interviews and strengthened by literature study. The results of the research show that there are obstacles in optimizing star hotel taxes in increasing local revenue, namely limited human resources from the West Manggarai Regency Regional Revenue Agency, both as bailiffs, appraisers and inspectors, then there is still non-compliance by star hotel taxpayers in paying and reporting the tax. The existence of these obstacles means that efforts need to be made, including: improving the quality of tax collectors, coordinating with related agencies, socializing regional regulations to taxpayers regarding star hotel taxes, and intensifying tax assessments and inspections of star hotel tax objects. Researchers also recommend strategies for optimizing star hotel taxes to increase local revenue, including: expanding the revenue base, increasing supervision, and increasing the quality and quantity of employees at the West Manggarai Regency Regional Revenue Agency.

Keywords:- Optimization; Star Hotel Tax; Regional Original Income.

I. INTRODUCTION

Original Regional Income is income earned based on the potential of each region. Regional income according to the general provisions of Law Number 23 of 2014 article 1 paragraph 35 concerning Regional Government explains that regional income are all regional rights that are recognized as adding to the value of wealth net in the relevant fiscal year period. Regional income sourced from several revenues including Original Regional Income which consists of

Regional Taxes, Regional Levy Results, Revenue Separated Regional Wealth Management, and Other Income Legitimate Regional Origin. Regional Original Income is often used as the top indicator progress of a region (Yuniati & Yuliandi, 2021). If the income is genuine an area is high then it can be said that the area has considered advanced. The higher the Regional Original Income received, the the level of dependency between Regional Governments is increasingly reduced towards the Central Government.

The largest local revenue generally comes from tax collection. Based on the authority to collect, in Indonesia taxes can be divided into central taxes and regional taxes. Central tax is a tax collection and management are carried out by the central government. Meanwhile, regional taxes are taxes managed by the government regions, both provinces and districts or cities, which are useful for support the receipt of local original income. Regional Original Income is income that is collected in accordance with regulations legislation and based on regional regulations. Regional Original Income aims to fund the implementation of regional autonomy, the higher it is percentage of Original Regional Income to regional revenues in the regional income and expenditure budget, will shows the decreasing dependence of regions on the central government which can be a benchmark for regional financial independence (Febriyanti & Faris, 2019).

West Manggarai Regency, whose capital is Labuan Bajo is a city known for its tourism destinations. The existence of this tourist destination certainly contributes to the increase locally-generated revenue. This local revenue comes from various sectors, including hotel taxes, restaurants, and entertainment. Apart from tax revenues from the tourism sector Local revenue is also obtained from advertising and tax collections other areas. Regional original income receipts sourced from several regional taxes year did not exceed the target, this can be seen in the table below:

Table 1. Target and Realization of Original Regional Revenue Revenue West Manggarai Regency

Year	Target (in IDR)	Realization (in IDR)
2019	165.380.630.289	169.954.164.787
2020	120.639.693.077	99.340.732.324
2021	163.064.492.241	154.767.294.152
2022	248.356.435.716	190.816.711.963

Source: West Manggarai Regency Regional Revenue Agency (2024)

From the table above, it can be seen that there has been a significant decline in 2020, this is due to the tourism industry becoming a support. The main economy of West Manggarai Regency experienced a decline drastically due to the Covid-19 pandemic. The number of tourist visits has decreased drastically as a result of activity restrictions. Of course this is very true has a direct impact on regional income where the industry is located tourism has the potential to provide effectiveness and contribution value sufficient for regional development, especially the Manggarai Regency area West.

Regency Regional Revenue and Expenditure Budget West Manggarai The 2024 Budget Year is designed to decrease in comparison with the target of the 2023 Regional Revenue and Expenditure Budget, this is stated in the Memorandum Delivery Finance Draft Regional Revenue and Expenditure Budget West Manggarai Regency for the 2024 fiscal year as conveyed by the Regent Edistasius Endi in the plenary meeting of the West Manggarai Regional Representative Council. this decline This is because the 2023 Regional Revenue and Expenditure Budget has not been realized until August 31 2023 reaches 50%. In the Draft Regional Revenue and Expenditure Budget for the 2024 fiscal year, regional income West Manggarai Regency is planned at Rp. 1.462 trillion, decreased from 2023 amounting to Rp. 1.576 trillion. The regional income is wrong the other comes from regional original income. Regional original income in the 2024 Draft Regional Revenue and Expenditure Budget is IDR. 326.65 billion, decreasing from the target of original regional income in the 2023 Regional Revenue and Expenditure Budget of Rp. 333.98 billion (Ardin, 2023).

There are regional tax targets that are not in accordance with the actual results has an impact on the effectiveness and contribution of local taxes increase local revenue. Failure to achieve regional tax targets due to the level of compliance of regional taxpayers in paying taxes area. Research conducted by Pravasanti (2020) shows that tax socialization and tax sanctions have an influence on taxpayer compliance in paying Land and Building Tax. Then research by Trisnawati and Sudirman (2015) shows that tax knowledge, service quality, tax audit and awareness taxpayers have a positive effect on taxpayer compliance hotel tax, restaurant tax and entertainment tax in Denpasar City. There is If the regional tax target is not achieved, it is necessary Optimizing star hotel taxes to increase local revenue.

II. THEORETICAL BASIS

A. Locally-Generated Revenue

Based on Law Number 28 of 2009 concerning regional taxes and regional levies on Original Regional Income is income earned by the region and collected based on regional regulations in accordance with statutory regulations. Regional Original Income consists of regional taxes, regional levies, results of regionally owned companies and management separated regional assets, and other legitimate Regional Original Income. According to Mardiasmo, (2016) Original Regional Income is revenue obtained from the

regional tax sector, regional levies, results of regionally owned companies, results of regional wealth management separated, and other legitimate Regional Original Income.

Putra, (2019) explains Regional Original Income as one of the regional financial sources used for finance regional needs. Regional original income is Revenue is obtained from the potential of the area being implemented government tasks and development aimed at improve the welfare of the community even though the entire original regional income cannot be obtained finance the Regional Revenue and Expenditure Budget. From some of the opinions above, the researcher can conclude that Regional Original Income is an income or income that is received by the region, where the revenue originates from various potentials that exist in the area such as taxes regional, regional levies and others where the revenue is managed or regulated by the regional government for regional interests and regulated by applicable law.

B. Hotel Tax

According to Law Number 28 of 2009 concerning Tax Regions and Regional Levies, explains that hotel tax is a top tax services provided by the hotel. Hotels are provider facilities accommodation/rest services including other related services with free of charge, which also includes motels, inns, shacks tourism, tourism guest houses, guest houses, guest houses and the like, as well as boarding houses with more than 10 rooms (ten).

C. Optimization

According to Ali (2014), optimization is a measure causes the achievement of a goal, namely making something come into being better or completely perfect. optimization of a actions/activities to improve and optimize. Therefore intensification and extensification of subjects and objects are required income/receipt. In the short term most activities easy and can be done immediately is to do intensification of objects or sources of regional income already exists, especially through the use of information technology (Sambodo and Putri 2020). By carrying out effectiveness and efficiency source or object of regional income, it will increase productivity of Regional Original Income without having to do it expansion of new sources or objects of income that require study, long process and time.

III. RESEARCH METHODOLOGY

This research is a qualitative descriptive research. The data collection technique in this research uses in-depth interviews with informants who have been determined by researcher. This is also reinforced by literature studies from several studies previous. The data source used in this research is primary data in the form of interview results. Then secondary data is in the form of numbers local revenue and star hotel taxes in Manggarai Regency West. The population in this study are tax authorities who work at the Agency West Manggarai Regency Regional Revenue and regional taxpayers. This research uses a qualitative approach, so the sample is deep This research is called informant. The technique for determining the informant uses purposive

sampling, namely the tax authorities who handle tax payments star hotel in West Manggarai Regency. Then this research using a snowball sampling approach. Data analysis uses qualitative analysis.

IV. RESULTS AND DISCUSSION

One source of Regional Original Income is hotel tax. The hotel is a tourism support facility in Labuan Bajo, West Manggarai Regency with various tourist destinations ranging from water tourism to land tourism. Currently West Manggarai Regency has 22 hotels with 6 star hotels. The existence of hotels to support tourism in Labuan Bajo will certainly have an impact on regional income through hotel tax collection. The frequency of target amounts and realization of hotel taxes in West Manggarai Regency is as follows.

Table 2. Target and Realization of Hotel Tax in West Manggarai Regency 2019-2022

Year	Target (in IDR)	Realization (in IDR)
2019	29.030.544.167	25.521.491.119
2020	17.630.000.000	9.227.588.832
2021	12.017.837.008	13.119.668.168
2022	35.078.923.660	34.275.785.576

Source: West Manggarai Regency Regional Revenue Agency (2024)

Based on the table above, for 2019, 2020 and 2022 hotel taxes have not yet reached 100% realization. Where in 2020 the realization of hotel taxes reached 52% of the target, this was due to the Covid-19 outbreak which in 2020 began to enter Indonesia. Then in 2021 it has reached 109%, in other words exceeding the target, but in 2022 the realization of hotel tax will reach 98%. So efforts are needed to optimize hotel taxes.

A. Inhibiting Factors in Optimizing Star Hotel Taxes on Original Regional Income in West Manggarai Regency

➤ Internal Barriers

The internal obstacle that occurs at the West Manggarai Regency Regional Revenue Agency is the lack of human resources and the number of skilled human resources or those who have special skills. According to Mr. Marselino Dedipati as Head of the Assessment, Determination and Billing Division of the West Manggarai Regency Regional Revenue Agency, the number of employees still lacking and currently the West Manggarai Regency Regional Revenue Agency only has 1 bailiff, 3 examiners, 4 appraisers. In the event that the appraiser only has 1 skilled appraiser. It is felt that there is still a need for additional staff, considering that the Regional Revenue Agency does not only focus on hotel taxes, but other regional taxes. So the Regional Revenue Agency can only maximize the existing employees.

➤ External Obstacles

Based on the target and realization of hotel taxes in West Manggarai Regency from 2019-2022, the figures fluctuate. In 2019, 2020 and 2022, the realization of hotel

taxes has not reached the target, this is due to Covid-19 and non-compliance by local taxpayers. The existence of Covid-19 has had an impact on income from star hotels in West Manggarai Regency as well as the existence of large-scale social restriction regulations in Indonesia which has forced tourists to limit themselves to vacationing in Labuan Bajo, West Manggarai. Then this external obstacle occurred due to taxpayers' non-compliance in reporting and paying star hotel taxes to the West Manggarai Regency Regional Revenue Agency.

B. Efforts are Being Made to Increase Star Hotel Tax Collections in West Manggarai Regency

➤ Efforts to Overcome Internal Barriers

• Improving the Quality of Tax Collector Officers

The importance of improving the quality of tax collectors in order to optimize star hotel taxes needs to be balanced with increasing the knowledge and skills of Regional Revenue Agency employees. Regional Revenue Agency employees who are assigned as tax collectors who have direct contact with star hotels in West Manggarai Regency must have high intellectual abilities and need to be provided with structured training to improve soft skills and hard skills. This is done in the context of optimizing star hotel taxes and increasing the trust of star hotel taxpayers in the regional taxation system managed by the Regional Revenue Agency.

• Coordinate with Related Agencies

Judging from the limited human resources possessed by the Regional Revenue Agency, the Regional Revenue Agency needs to coordinate with agencies to assist in the process of collecting star hotel taxes, such as the sub-district head, sub-district head/village head, tourism office, and the community. This coordination can assist in the process of collecting star hotel taxes carried out by the Regional Revenue Agency. The Regional Revenue Agency can also coordinate with the Ruteng Primary Tax Service Office in Labuan Bajo to find out/trace individual taxes or corporate taxes that are reported so that the data held by the Regional Revenue Agency matches the data at the Ruteng Primary Tax Service Office in Labuan Bajo.

➤ Efforts to Overcome External Barriers

• Socialization of Regional Regulations related to Hotel Tax, Especially Star Hotel Tax

Efforts are needed to overcome obstacles that come from externally from the Regional Revenue Agency itself, namely the socialization of regional regulations related to star hotel taxes in West Manggarai Regency to all star hotel taxpayers in West Manggarai Regency. There are 6 star hotels in Labuan Bajo currently, it is important for 6 star hotel taxpayers to be given socialization regarding reporting and payment of star hotel tax and the impact of this tax. This socialization has an impact on increasing the knowledge of star hotel taxpayers so that the level of compliance of regional taxpayers increases.

• *Intensify Assessment and Inspection of Star Hotel Tax Objects*

Labuan Bajo, with its various tourist destinations, supported by the existence of star hotels which continue to increase and develop, requires regular assessment and inspection of existing star hotel tax objects. This is to avoid naughty star hotel taxpayers and provide supervision over hotel taxpayers in order to fulfill their tax obligations by star hotel taxpayers.

C. Strategies that Should be Formulated so that Star Hotel Tax Collection Can Run Optimally

➤ *Expanding the Acceptance Base*

Currently, West Manggarai Regency has 6 star hotels. Then the construction of new hotels in Labuan Bajo, West Manggarai Regency is increasing, so it is necessary to expand the tax revenue base for star hotels in Labuan Bajo, West Manggarai Regency. The Regional Revenue Agency needs to explore new potentials so that it is necessary to collect data and update data on the subject and object of the star hotel tax.

➤ *Increased Oversight*

In order to increase taxpayer compliance, it is necessary to supervise star hotel taxpayers. This supervision needs to be supported by strict sanctions against taxpayers who violate applicable regulations.

➤ *Increasing the Quality and Quantity of Human Resources*

There is a need to provide training for Regional Revenue Agency employees in order to increase their knowledge and skills. Considering the limited number of Regional Revenue Agency employees who have special skills in skilled appraisers, there is a need to improve the quality of employees as skilled appraisers. However, it is not only skilled appraisers who are needed to optimize star hotel taxes, the Regional Revenue Agency must also prepare bailiffs and inspectors.

V. CONCLUSION

Based on the research results, it can be concluded that there are obstacles in optimizing star hotel taxes in increasing local revenue, namely limited human resources from the Regional Revenue Agency, both as bailiffs, assessors and inspectors, then there is still non-compliance by star hotel taxpayers in paying and reporting their taxes. . The existence of these obstacles means that efforts need to be made, including: improving the quality of tax collectors, coordinating with related agencies, socializing regional regulations to taxpayers regarding star hotel taxes, and intensifying tax assessments and inspections of star hotel tax objects. Researchers also recommend strategies for optimizing star hotel taxes to increase local revenue, including: expanding the revenue base, increasing supervision, and increasing the quality and quantity of employees at the Regional Revenue Agency.

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