

Local Revenue in Jakarta: The Influence of Motor Vehicle Tax, Hotel Tax and Entertainment Tax

Pendapatan Asli Daerah DKI Jakarta: Pengaruh Pajak Kendaraan Bermotor, Pajak Hotel Dan Pajak Hiburan

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Abstract - The purpose of this study is to examine how DKI Jakarta's original regional income is impacted by the motor vehicle, hotel, and entertainment taxes. This study uses secondary data and is quantitative in nature. Motor vehicle taxes, hotel taxes, entertainment taxes, and DKI Jakarta's initial regional income from 2018 to 2022 make up the study's population. Purposive sampling is used in the sampling process, and the sample size of 20 is made up of DKI Jakarta's original regional income, hotel tax, entertainment tax, and motor vehicle tax revenue. The evIEWS 12 software is used in the panel data study processing approach, as well as a novelty from previous research using SPSS. The study's findings support the legitimacy and compliance argument by showing that motor vehicle taxes have an impact on initial regional income. In contrast, the legitimacy theory and the compliance theory disagree since hotel and entertainment taxes have little impact on the initial regional revenue. The study's conclusion is that the DKI Jakarta government needs to work harder to meet the goal of motor vehicle tax collection, particularly the declining hotel and entertainment taxes. This can be accomplished by socialization to raise awareness of tax duties, data collection on active tax items, and careful monitoring of bulk deposits.

Keywords: Entertainment Tax, Hotel Tax, Motor Vehicle Tax, Local Revenue.

Abstrak - Penelitian ini bertujuan untuk menganalisis pengaruh pajak kendaraan bermotor, pajak hotel dan pajak hiburan terhadap besarnya pendapatan asli daerah DKI Jakarta. Penelitian ini adalah penelitian kuantitatif dengan menggunakan data sekunder. Populasi dalam penelitian ini adalah pajak kendaraan bermotor, pajak hotel, pajak hiburan dan pendapatan asli daerah DKI Jakarta tahun 2018-2022. Metode pengambilan sampel menggunakan purposive sampling, dengan jumlah sampel yaitu 20 terdiri dari penerimaan pajak kendaraan bermotor, pajak hotel, pajak hiburan dan pendapatan asli daerah DKI Jakarta. Metode pengolahan penelitian data panel ini menggunakan program evIEWS 12, sekaligus sebagai novelty dari penelitian sebelumnya yang menggunakan SPSS. Hasil penelitian ini menunjukkan pajak kendaraan bermotor berpengaruh terhadap pendapatan asli daerah, sejalan dengan teori legitimasi dan kepatuhan. Sedangkan pajak hotel dan pajak hiburan tidak berpengaruh terhadap pendapatan asli daerah yang sejalan dengan teori legitimasi tetapi tidak dengan teori kepatuhan. Implikasi dalam penelitian ini pemerintahan DKI Jakarta harus meningkatkan upaya untuk mencapai target penerimaan pajak kendaraan bermotor khususnya pajak hotel dan pajak hiburan yang mengalami penurunan. Hal ini dapat dicapai dengan monitoring setoran massa secara ketat, mengumpulkan data mengenai item pajak yang aktif, dan meningkatkan kesadaran akan kewajiban perpajakan melalui sosialisasi.

Kata Kunci: Pajak Hiburan, Pajak Hotel, Pajak Kendaraan Bermotor, Pendapatan Asli Daerah.

INTRODUCTION

The regional government is the organizer of government affairs by the regional government and the regional people's representative council according to the principles of autonomy and assistance tasks with the principle of the broadest possible autonomy in the system and principles of the Unitary State of the Republic of Indonesia as referred to in the 1945 constitution of the Republic of Indonesia. Republik Indonesia, (2014) since the implementation of regional autonomy, a region/province has been given the right and authority to regulate its own region, including exploring its regional income sources by applicable laws and regulations, so that the wheels of regional development can develop more advanced (Hanifah et al., 2023).

According to government regulation, Peraturan Pemerintah RI, (2019) concerning regional financial management by all regional rights, it is recorded as an increase in net asset value during the relevant

budget year period. Based on this understanding, regional income has an important role in the regional revenue and expenditure budget, because it is the main source of funds that can be allocated for the financial needs of the regional government. In addition, regional income also plays a role in implementing regional government plans to expand development and improve the regional economy (Peraturan Pemerintah RI, 2019).

According to the provisions contained in article 1 Republik Indonesia, (2004), regional original income refers to the income obtained by a region from natural resources and other potentials within its own territory which are collected by statutory regulations. Regional original income plays an important role in regional development efforts, based on the potential possessed by each region, an increase in the receipt of regional original income can increase the financial capacity of the region. Along with the progress of the regional economy which is increasingly connected to the national and international economy, the optimization of regional original income sources becomes very important. The greater the receipt and percentage of regional original income to total regional revenue indicates the greater independence of the region (Mawardi et al., 2022). According to Phaureula & Emy, (2018) argues that implementing regional autonomy requires a minimum limit of 20% of regional original income. If it is less than 20%, the region may lose its legitimacy as an independent entity.

Although each region has the same type of income source, each region is not the same in terms of the amount of income it has to support its authority. Regional income depends on the specific conditions of each region, such as population, regional wealth, area, and level of economic growth. DKI Jakarta's regional original income itself includes regional taxes, regional levies, results of managing separated regional assets, transfer income, and other legitimate regional income.

Regional taxes are one of the largest contributors to the regional original income structure. There are 13 types of taxes in DKI Jakarta taxes, namely motor vehicle tax, motor vehicle transfer fee, motor vehicle fuel tax, street lighting tax, hotel tax, restaurant tax, entertainment tax, parking tax, advertising tax, groundwater tax, rural and urban land and building tax, land and building acquisition fee, and cigarette tax. The following is data on DKI Jakarta's original regional income in 2018-2022 which can be seen in the table 1.

Table 1. Recapitulation of Regional Revenue 2018-2022

Years	Regional Revenue		
	Target	Realization	%
2018	44.350.077.858.844	43.327.136.602.811	97,69
2019	50.845.081.891.466	45.707.400.003.802	89,90
2020	38.085.985.616.631	37.414.754.711.193	98,24
2021	45.182.087.250.967	41.606.307.405.630	92,09
2022	55.662.834.753.592	45.608.404.729.501	81,94

Source: Data and information center of the DKI Jakarta Regional Revenue.

Agency based on the data above, the DKI Jakarta Regional Revenue shows a target for realization that has decreased from 2018-2022. This decline can be caused by several factors. Factors that can influence the decline come from the government itself, for example due to the government's lack of optimality in identifying potential sources of regional revenue, regional regulations that are still ineffective, and throughout 2020 Indonesia and even the world were hit by the covid-19 pandemic so that the government issued a decision on social distancing or maintaining social distance and avoiding crowds, resulting in regional revenue sources decreasing (Amelia & Ishak, 2023).

The rapid rate of economic growth in big cities, especially in DKI Jakarta which is the largest economic center in Indonesia, has a positive impact on increasing Regional Revenue. In the transportation sector, there are a lot of motorized vehicles in Jakarta because with this transportation people can easily carry out their activities. DKI Jakarta is a place of business, it is no wonder that many investors make large-scale investments by building lodgings, popular tourist destinations, nightclubs, live music, and others. So that the regional government has the opportunity to increase regional original income to finance expenditures for activities in DKI Jakarta (Rahmiyatun et al., 2021). The following is a table that illustrates the development of regional revenues from motor vehicle tax, hotel tax and entertainment tax.

Table 2. Recapitulation of Regional Tax Revenue for Motor Vehicle Tax, Hotel Tax and Entertainment Tax 2018-2022

Years	Tax Revenue for Motor Vehicle	Hotel Tax	Entertainment Tax
2018	8.553.632.204.643	1.745.809.882.074	833.684.983.302
2019	8.844.155.231.721	1.761.556.750.267	859.061.073.573
2020	7.879.175.181.468	753.139.389.954	220.233.785.282
2021	8.634.664.519.292	870.899.836.459	86.884.095.920
2022	9.404.927.298.262	1.487.837.412.464	399.637.279.558

Source: DKI Jakarta Regional Revenue agency data and information center.

Motor vehicle tax revenue decreased in 2019-2021, namely from IDR 8,844,155,231,721 to IDR 8,634,664,519,292, and in 2022 it increased to IDR 9,404,927,298,262. Hotel tax revenue decreased from 2019-2021, namely from IDR 1,761,556,750,267 to IDR 870,899,836,459, and increased in 2022, namely IDR 1,487,837,412,464. Entertainment tax revenues decreased from 2019-2021, namely IDR 859,061,073,573 to IDR 86,884,095,920, and increased in 2022, namely IDR 399,637,279,558. Based on this explanation, it can be concluded that the increase and decrease in motor vehicle tax, hotel tax and entertainment tax on regional original income is indicated due to the covid-19 outbreak. As well as the increase and decrease in motor vehicle tax due to the imposition of progressive rates that are not optimal, there is a tax avoidance mode carried out by taxpayers by submitting a transfer of motor vehicle ownership from individuals to business entities and taxpayers use other resident identification numbers, so as not to be subject to motor vehicle tax with progressive rates and there are letters of appeal and notification of motor vehicle tax arrears that have not been re-registered which have not been delivered because the address data in the motor vehicle tax system is not accurate. And the rise and fall of hotel taxes and entertainment taxes are also due to taxpayers who have not been able to fulfil their obligation to pay period deposits and many hotels and entertainment venues are still closed because they are still in the recovery stage after the covid-19 pandemic.

Therefore, local governments must manage local taxes optimally, local taxes have the potential to grow along with the increasing development of regions towards other supporting facilities and infrastructure in regional development policies. So that taxpayers have the awareness to pay taxes but must be supported by technological advances related to tax payments. In the theory of development from below put forward by Davey, 1988 in a book written by Anggoro et al., (2017), it is argued that people will be more willing to pay taxes to local governments than to the central government because they can easily see the direct benefits in regional development. Review of previous research using journals to strengthen or obtain evidence for the author in compiling this research. Based on research conducted by Hanifah et al., (2023), Sudarcun et al., (2023), Alkatiri et al., (2020) and Saputri & Saputra, (2020) motor vehicle tax has a positive effect on regional original income. Because people really need motorized vehicles to carry out their daily activities. While research conducted by Wijoyo, (2023) motor vehicle tax has a negative effect on regional original income. Due to the ignorance of taxpayers which results in late payment of motor vehicle tax.

According to research Permadi & Asalam, (2022), Sipayung & Abdurrahmansyah, (2021), and Rahmiyatun et al., (2021) hotel tax has a positive effect on regional original income. Because the increase in hotel tax is influenced by the tax program or amnesty. Meanwhile, according to Asalam et al., (2022) and Gurusinga & Sari, (2023) hotel tax has a negative affect on regional original income. This is due to the covid-19 pandemic which has caused several hotels to close permanently. According to research Mawardi et al., (2022), Permadi & Asalam, (2022), Yulia, (2020) the entertainment tax has a positive effect on regional original income. Because the local government develops and manages tourism potential optimally so that many tourists come. Meanwhile, according to Amelia & Ishak, (2023) and Achjar et al., (2024) the entertainment tax has a negative affect on regional original income. Because there are very few entertainment venues, plus the covid-19 pandemic, which has resulted in a decrease in entertainment tax.

Based on the results of previous research on taxes that affect regional original income, it still shows inconsistent results so that research gaps and economic fluctuations are found on regional original income. The difference between previous research and this research is that the researcher uses

research objects that focus on motor vehicle tax, hotel tax and entertainment tax because these taxes have an important role in referring to regional economic development. This study also uses a new observation period, namely 2018-2022 because this period is a transition from the covid-19 pandemic. Thus, this research is expected to be able to provide an overview of regional original income in experiencing economic fluctuations. Based on the background, gap phenomenon and research gap above, this research is themed the influence of motor vehicle tax, hotel tax and entertainment tax on DKI Jakarta regional original income in 2018-2022. This research is expected to provide material for evaluating tax policies to develop DKI Jakarta regional tax.

LITERATURE REVIEW

Legitimacy Theory

Legitimacy theory is a corporate management system that focuses on siding with the government, society, individuals and community groups (Pratama, 2021). This theory is based on the existence of social relations between Amalia et al., (2023) An institution and society that must have goals that are by society's values. According to this theory, the actions of an institution must include activities and performance that are acceptable to society. In this theory, the basic idea is that entities or governments will continue to exist only if society realizes that they operate for the same purpose as the goals of society itself. Thus, the government will try to convince taxpayers or business actors to comply with government policies, including providing tax relief and administrative sanctions to increase the economy's turnover after the covid-19 pandemic.

Compliance Theory

This theory explains the conditions in which a person obeys the orders or rules that have been given. According to Amalia et al., (2023) tax compliance is a responsibility to God, to the government, and to the people as taxpayers to fulfil all tax obligations and carry out their taxation. Taxpayer compliance is defined as behaviour that is believed to be in the awareness of a taxpayer of their tax obligations based on the laws and regulations that have been established. Individual awareness is a component of two types of motivation, namely intrinsic motivation that comes from within the individual and extrinsic motivation that comes from outside the individual, such as the government's desire to improve compliance. The regional government is reforming and modernizing the tax administration system through e-system-based services such as signal, e-Samsat, and Jaki. This gives taxpayers the ability to register themselves, make SPT deposits, calculate and pay taxes easily and quickly according to new policies.

Tax

According to various expert views, including those conveyed by Djajadinigrat in the book Resmi, (2019) tax can be defined as an obligation to submit part of the wealth to the state treasury caused by a condition, event, or act that provides a certain position. However, this is not a sanction but is adjusted to the regulations imposed by the government and can be enforced by force, although there is no direct return from the state to maintain overall welfare. Definition of tax according to Republik Indonesia, (2009) in Republik Indonesia, (2008) concerning the fourth amendment to law number 6 of 1983 concerning general provisions and tax procedures into law, 2009 in article 1 paragraph 1 states that tax is a mandatory contribution to the state owed by individuals or entities that are mandatory based on the law, with this not receiving direct compensation and used for state needs for the greatest prosperity of the people. Five theories support tax collection according to Mardiasmo, (2019): (1) first, the insurance theory, the safety of life, property, and the rights of citizens are protected by the state. Therefore, the people must pay taxes which are considered as premium insurance because they receive guaranteed protection. (2) Interest theory, the distribution of tax burden to the people is targeted at interests, such as the protection of each individual. The greater the interest of an individual towards the state, the higher the tax that must be paid. (3) Theory of bearing power, the tax burden for each person must be the same, namely that taxes must be paid according to each person's bearing power. There are two approaches to measuring bearing power, the objective element, by looking at the amount of income or wealth owned by a person. The second subjective element, by showing the amount of material needs that be met. (3) Devotion theory, the basis of justice in tax collection lies in the relationship between the

people and their country. As devoted citizens, the people must always be aware that paying taxes is an obligation. (4) The theory of purchasing power principle, the basis of justice is based on the results of tax collection, in other words, tax collection means taking money from people's households for the state. The state will give back to the community by ensuring their welfare. Therefore, the public interest of the community is more important.

Local original income is a reflection of economic growth in a local government. The value of local original income (PAD) can be used to measure the economic development of a district or city; the amount of tax received by local original income indicates the amount of economic activity. The government cannot develop local original income until the economy moves. Local original income is income that shows the ability of a region to collect funds for routine expenses. Therefore, local original income can be considered as routine income from local government efforts to utilize potential financial sources to support financing for government and regional development. Local original income is one effort to determine the ability of a region in terms of its finances by looking at the composition of regional revenues. According to Republik Indonesia, (2009) local original income is collected by the region per applicable laws and regulations. Local original income is one source of central government income. Local original income must be maximized by the local government. According to Article 5, paragraph (1) of law no. 33 of 2004, the scope of local original income is very broad, including tax revenues, regional levies, and income from agencies, BUMN, and other legitimate local original income. This original regional income will be calculated in thousands of rupiah per year. In the context of regional revenue, original regional income is greater than the level of regional independence. This is an indication of the ability of businesses to carry out fiscal decentralization and shows a decrease in regional dependence on the central government (Srinadi, 2023).

According to the law of the Republic of Indonesia number 1 of 2022 concerning financial relations between the central government and regional governments, Republik Indonesia, (2022) regional taxes are payments that must be submitted to the regional government by individuals or business entities following the provisions of the law. This payment is mandatory and required by law, without receiving direct compensation, and is used to meet regional needs to improve the welfare of the community as much as possible (Pemerintah Daerah Provinsi DKI Jakarta, 2023).

Motor Vehicle Tax

Motor vehicle tax is a tax imposed on the ownership of motorized vehicles. Motorized vehicles in question include all types of wheeled vehicles and their trailers used on all types of land roads, and others that function to convert certain energy resources into the motive power of the motorized vehicle in question, including heavy and large equipment whose operations use wheels and motors and are not permanently attached and motorized vehicles operated on water. Republik Indonesia, (2009) regulates the collection of motorized vehicle tax in articles 3 to 8.

Hotel Tax

Hotel tax is a tax imposed on services provided by hotels. The taxable objects include supporting services that provide convenience and comfort, such as sports and entertainment facilities. These supporting services include telephone, facsimile, internet, photocopying, laundry and ironing services, transportation, and other similar facilities managed or provided by the hotel. Meanwhile, what is meant by a hotel is a type of lodging and rest business that offers additional services at an additional cost, such as motels, inns, tourist huts, tourism tours, guest houses, and boarding houses with more than 10 rooms. Pemerintah Daerah Provinsi DKI Jakarta, (2010) regional regulation of the special capital region of Jakarta Province number 11 of 2010 concerning hotel tax, 2010.

Entertainment Tax

Based on DKI Jakarta regional regulation number 13 of 2010, as amended by regional regulation number 3 of 2015 concerning entertainment tax. Entertainment is a spectacle, show, game, and/or crowd that is enjoyed for a fee. DKI Jakarta Regional regulation number 3 of 2015 explains that the object of the entertainment tax is the entertainment organizer's services for a fee. The subject of entertainment tax is an individual or entity that enjoys entertainment.

Framework of Thought

Relationship of Motor Vehicle Tax to PAD

Motor vehicle tax is one of the provincial taxes that has a relationship with regional original income. This can be seen from the high interest of the community shown by DKI Jakarta residents to have private vehicles, especially motorized vehicles. Therefore, it is considered that motor vehicle tax will have an impact on increasing regional original income. Therefore, the relationship between motor vehicle tax and regional original income with a partial correlation coefficient is used to test whether the relationship between motor vehicle tax and regional original income. Based on the above theory of legitimacy, companies/institutions will utilize motor vehicle tax revenue to reduce the burden of their company/institution's expenses. Therefore, the company/institution will maximize its performance activities to be accepted by the community so that this tax burden can be accepted by the community. This statement is supported by previous research by Hanifah et al., (2023), Sudarcun et al., (2023), Alkatiri et al., (2020) and Saputri & Saputra, (2020) the motor vehicle tax has a positive effect on regional original income. While research conducted by Wijoyo, (2023) The motor vehicle tax has a negative effect on regional original income. Based on the description of previous research and the theory above, the author identifies the proposed hypothesis as follows:

H₁: There is an influence of motor vehicle tax on regional original income relationship of hotel tax to regional original income.

The increasing role of regions or cities as centers of trade and economy will attract the attention of tourists and businesspeople. So these guests need accommodation in the form of hotels, it automatically benefits the hotel, so that the hotel tax collected will increase. Based on the legitimacy theory, companies/institutions will utilize hotel tax revenue to reduce the burden of their company/institution's expenses. Therefore, the company/institution will maximize its performance activities that can be accepted by the community so that this tax burden can be accepted by the community. According to research Permadi & Asalam, (2022), Sipayung & Abdurrahmansyah, (2021), and Rahmiyatun et al., (2021) hotel tax has a positive effect on regional original income. Meanwhile, according to Asalam et al., (2022) and Gurusinga & Sari, (2023) hotel tax has a negative effect on regional original income. Based on the description of previous research and the theory above, the author identifies the proposed hypothesis as follows:

H₂: There is an influence of hotel tax on regional original income.

The Relationship between Entertainment Tax and Regional Original Income

One of the components of regional taxes, namely entertainment tax, makes a significant contribution to regional original income, as it is known that most visitors to DKI Jakarta need entertainment to relieve fatigue from their daily routines by using every entertainment service. So entertainment tax is very important for regional development and construction. Based on the legitimacy theory, companies/institutions will utilize entertainment tax revenues to reduce the burden of their company/institution's expenses. Therefore, the company/institution will maximize its performance activities that can be accepted by the community so that this tax burden can be accepted by the community. This statement is supported by research according to Mawardi et al., (2022), Permadi & Asalam, (2022), Yulia, (2020) the entertainment tax has a positive effect on regional original income. Meanwhile, according to Amelia & Ishak, (2023) and Achjar et al., (2024) the entertainment tax has a negative effect on regional original income. Based on the description of previous research and the theory above, the author identifies the proposed hypothesis as follows:

H₃: There is no influence of entertainment tax on regional original income.

H₄: There is an influence of motor vehicle tax, hotel tax and entertainment tax on regional original income.

Based on the theoretical basis and several studies collected related to motor vehicle tax, hotel tax, and entertainment tax, as well as an understanding of regional original income, the framework of thought in this study is as follows:

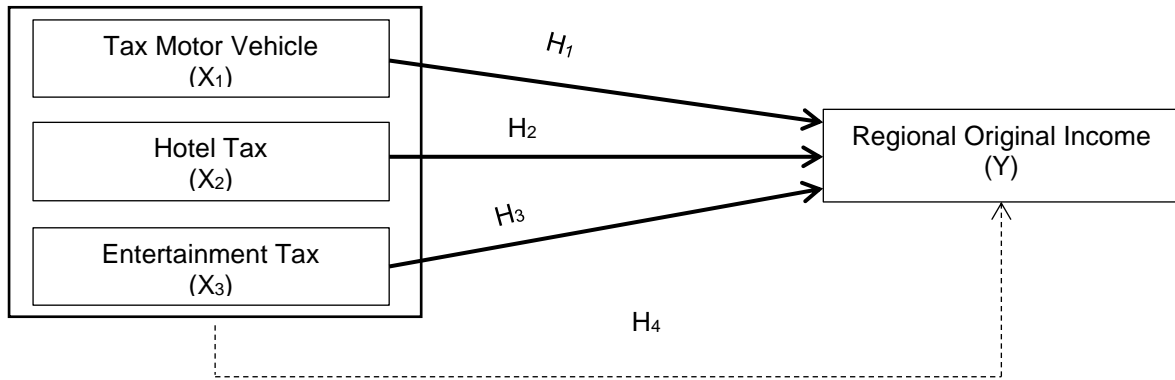


Figure 1. Framework

RESEARCH METHOD

The type of research used in this study is a quantitative method. According to Sudaryana & Agusiadi, (2022) Quantitative research is research that focuses on the analysis of numerical data processed using statistical techniques. Quantitative methods are used for inferential research (hypothesis testing) and the results show that the possible failure of the hypothesis is zero or nil. Quantitative methods are used to determine the significance of group differences or relationships between the variables studied, Quantitative research usually uses large samples. The purpose of this study is to provide an explanation of the causal relationship between each variable tested. The dependent variable (the variable that is influenced) is regional original income, while the independent variables (the variables that influence) are motor vehicle tax, hotel tax, and entertainment tax.

Table 3. Operational Research Variable

No	Variable	Formulas	Scale of Variable Measurement
1	Vehicle tax	Motor vehicle tax = vehicle tax rate =motor vehicle sales value x coefficient x tax rate	Nominal
2	Hotel Tax	Hotel tax = tax rate x amount paid	Nominal
3	Entertainment Tax	Entertainment tax = tax rate x amount of money received by entertainment provider	Nominal
4	Regional Original Revenue	= regional tax + regional retribution + results of management of separated regional assets + other legitimated regional original revenue	Nominal

The population in this study is the DKI Jakarta regional revenue realization report for 2018-2022, specifically including motor vehicle tax, hotel tax, entertainment tax and DKI Jakarta regional original income. The research sample was taken by purposive sampling, meaning that not all can be used as samples. The number of samples in this study is 20 samples consisting of motor vehicle tax, hotel tax, entertainment tax and DKI Jakarta regional original income for 2018-2022. The analysis technique will consist of regression analysis, classical assumption test, partial hypothesis test (t-test) and simultaneous (f-test) determination coefficient test.

FINDINGS AND DISCUSSION

Findings

Descriptive Statistics

The results of the descriptive statistical test show that the highest motor vehicle tax value was produced by the South Jakarta area, with a value of 9.404920, indicating that this area has a high awareness of tax compliance. While the lowest value (minimum) is 7.879170 produced in the North Jakarta area. This is because the area only has 7 sub-districts compared to other areas. The median value is 8.634660, which is taken from the middle value of the data members, indicating that the motor vehicle tax data

group has quite a lot of data whose values are below average. The standard deviation shows that the data deviation from the average value in the motor vehicle tax sample is 0.550094, this value is lower than the average, indicating that the motor vehicle tax data is spread with relatively little variation. Hotel taxes have an average value (mean) of 325.8030, which shows that the average value (mean) during the study period was obtained by adding up all the data and then dividing by the number of data points. The highest hotel tax value was produced by the East Jakarta area with a value of 870.8900, this shows that this area has a high awareness of tax compliance. While the lowest value (minimum) is 1.487830 produced in the West Jakarta area, this is because the area is only dominated by industries such as the apparel and textile industries, which increases the popularity of housing such as rented houses, so that accommodation such as hotels decreases. The median value obtained is 1.761550, which is taken from the middle value of the data members, indicating that the hotel tax data group has many data points whose values are below the average. For the standard deviation, it shows that the data deviation from the average value in the hotel tax sample is 445.7927; this value is greater than the average, indicating that the Hotel Tax data is spread out with variation.

Regional original income as a dependent variable in this study in table 4, is known to have an average value (mean) of 42.73280 this shows that the average value (mean) shows that in this sample, regional taxes generate large regional original income. The highest regional original income value was generated in 2019 with a value of 45.70740. While the lowest value (minimum) is 37.41475, generated in 2020. The median value obtained is 43.32713, which is taken from the middle value of the data members indicating that the regional original income data group has many data whose values are above average. For the standard deviation, it shows the deviation of the data from the average value in the entertainment tax sample is 3.428601. This value is lower than the average, indicating that the entertainment tax data is spread out with relatively little variation.

Classical Assumptions

Based on the results of the normality test using eviews, the jarque-bera value is 0.319233 with a probability of 0.852470, which is greater than 0.05. Thus, it can be concluded that the data is normally distributed. From the output results above, it can be seen that the coefficient between the independent variables (motor vehicle tax, hotel tax and entertainment tax) is < 0.8 , this means that the selected regression model is the fixed effect model (FEM) because there is no multicollinearity. The results of the heteroscedasticity test show that in the motor vehicle tax prob (x_1) of $0.9928 > 0.05$, which indicates that the regression model does not contain heteroscedasticity. Hotel tax prob (x_2) of $0.3427 > 0.05$ and entertainment tax prob (x_3) of $0.1906 > 0.05$ indicate that the regression model does not contain heteroscedasticity, which means there is no heteroscedasticity in the regression model of this study.

Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression Data Results

Dependent Variable: Y				
Method: Least Squares				
Date: 05/20/24 Time: 15:28				
Sample: 2018 2022				
Included observations: 5				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-18.43263	4.021841	-4.583132	0.1368
X ₁	6.474053	0.395334	16.37615	0.0388
X ₂	0.004038	0.000909	4.439863	0.1410
X ₃	0.007842	0.000923	8.495014	0.0746
R-squared	0.998853	Mean dependent var	42.73280	
Adjusted R-squared	0.995412	S.D. dependent var	3.428601	
S.E. of regression	0.232238	Akaike info criterion	-0.091549	
Sum squared resid	0.053934	Schwarz criterion	-0.403998	
Log likelihood	4.228872	Hannan-Quinn criterion	-0.930133	
F-statistic	290.2744	Durbin-Watson stat	2.171250	
Prob(F-statistic)	0.043113			

Source: Data processed by the author using eviews 12.

Based on the data in table 4 above, the following multiple linear regression equation can be obtained:

$$Y = -18.4326304165 + 6.47405276152 \cdot X_1 + 0.0040376280417 \cdot X_2 + 0.0078418034407 \cdot X_3 \quad (1)$$

From the regression equation, it can be concluded that the constant value produced is -18.4326304165, which indicates that the independent variable is considered constant. The average level of regional original income (PAD) is -18.4326304165. The motor vehicle tax variable (x_1) has a regression coefficient value of 6.47405276152, which indicates that it affects regional original income positively by 6.47405276152 or positively. In other words, if the motor vehicle tax (x_1) value is 1, it can cause an increase in the regional original income variable by 6.47405276152. This shows that there is a positive relationship between motor vehicle tax (x_1) and DKI Jakarta regional original income in the relevant period. The hotel tax (x_2) variable has a regression coefficient value of 0.0040376280417, which shows that it affects the regional original income by 0.0040376280417 or positively. In other words, if the hotel tax (x_2) value is 1, it can cause an increase in the regional original income variable by 0.0040376280417. This shows that there is a positive relationship between hotel tax (x_2) and DKI Jakarta regional original income in the relevant period. The entertainment tax variable (x_3) has a regression coefficient value of 0.0078418034407, which indicates that it affects the regional original income by 0.0078418034407 or positively. In other words, if the entertainment tax value (x_2) is 1, it can cause an increase in the regional original income variable by 0.0078418034407. This indicates that there is a positive relationship between entertainment tax (x_3) and DKI Jakarta regional original income in the relevant period.

Hypothesis Testing

Table 5. Partial Test Results (T Test)

Dependent Variable: Y				
Method: Least Squares				
Date: 05/20/24 Time: 14:40				
Sample: 2018 2022				
Included observations: 5				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-18.43263	4.021841	-4.583132	0.1368
X ₁	6.474053	0.395334	16.37615	0.0388
X ₂	0.004038	0.000909	4.439863	0.1410
X ₃	0.007842	0.000923	8.495014	0.0746

Source: Data processed by the author using eviews 12.

The results of the estimation of factors that affect regional original income (PAD), namely motor vehicle tax, hotel tax, and entertainment tax, as shown in table 4 as follows:

From the results of the partial calculation, the t-count of 16.37615 is greater than the t-table value of 2.10092204 with a probability value of 0.0388 lower than 0.05 and a coefficient of 6.474053. These results indicate that motor vehicle tax has a positive and significant impact on regional original income, and H₁ is accepted. This is because taxpayers are motivated to fulfil their regional tax payment obligations, especially motor vehicle tax by providing fiscal incentives with the decree of the head of the DKI Jakarta Provincial regional revenue agency number 1588 of 2022 concerning the elimination of regional tax administrative sanctions jo and the decree of the head of the DKI Jakarta regional revenue agency number 2203 of 2022 amendments to the decree of the head of the regional revenue agency number 1588 of 2022 concerning the elimination of regional tax administrative sanctions, provision of letters of appeal and notification of PKB BDU arrears is given by Samsat and UPPRD officers both directly and through delivery services and opening new payments via e-Samsat into national online samsat and also the expansion of mobile samsat services.

The Effect of Hotel Tax on Regional Original Income

From the partial calculation results, the t-count is 4.439863, which is greater than the t-table value of 2.10092204 with a probability value of 0.1410, which is greater than 0.05, and a coefficient of 0.004038. These results indicate that hotel tax is not sufficiently proven to affect regional original income (PAD) and h₂ is rejected. This is because the number of foreign tourists coming to Indonesia has decreased, and the increasing number of Indonesian tourists traveling abroad, compared to vacationing in big cities

in Indonesia such as Jakarta, has an impact on the decline in occupancy of Jakarta hotels. The covid-19 pandemic has caused several 3,4 and 5-star hotels and tourist attractions to not operate. As a result, the hotel occupancy rate has decreased, which has an impact to a decline in room occupancy rates due to the ban on tourists visiting DKI Jakarta. Hotel tax is still in the growth recovery stage due to the covid-19 pandemic. And there are various applications such as Red Doorz, Airy, Oyo, and others that make it easier to book hotels and the like at cheaper prices and there are still tax objects that have not made their mass deposit payments.

The Effect of Entertainment Tax on Regional Original Income (PAD)

From the results of the partial calculation, the t-count was obtained at 8.495014 which is greater than the t-table value of 2.10092204 with a probability value of 0.0746 which is greater than 0.05 and a coefficient of 0.007842. These results indicate that entertainment tax has not been proven to have a sufficient effect on regional original income (PAD) and H_3 is rejected. This is because entertainment tax is still in the growth recovery stage due to the covid-19 pandemic and also because of the re-opening costs and the number of visitors that are not sufficient to reach the break-even point for operations because since the covid-19 pandemic the trend of society has changed, namely they enjoy entertainment via the internet. And the number of restaurants with Nightlife, Club, Pub, and Bar themes that hold music events which resulting in significant differences in rates, so that entertainment tax revenues differ.

The F-Test.

The f-test is used to test the equation for all variables in this model. The results of the f-test show that the f-statistic value of 290.2744 > f-table = 3.238871517 and the probability value (significance) of 0.043113 < from $\alpha = 0.05$. This shows that the interpretation of h_4 is accepted, which means that motor vehicle tax, hotel tax, and entertainment tax as a whole have a significant impact on regional original income. The determination coefficient test functions to determine how far the independent variables, namely motor vehicle tax, hotel tax, and entertainment tax, explain regional original income as the dependent variable. This shows that the independent variables, namely motor vehicle tax, hotel tax, and entertainment tax, have an influence of 0.995412 or 99.54% on regional original income. While 0.46% is influenced by other factors that are not included in this research model, such as regional retribution, results of management of separated regional assets and other legitimate regional income.

Discussion

The results of the estimation of factors that affect regional original income (PAD), namely motor vehicle tax, hotel tax, and entertainment tax, as shown in Table 4 as follows:

First, from the results of the partial calculation, the t-count of 16.37615 is greater than the t-table value of 2.10092204 with a probability value of 0.0388 lower than 0.05 and a coefficient of 6.474053. These results indicate that motor vehicle tax has a positive and significant impact on regional original income (PAD), and h_1 is accepted. This is because taxpayers are motivated to fulfil their regional tax payment obligations, especially motor vehicle tax by providing fiscal incentives with the decree of the head of the DKI Jakarta Provincial regional revenue agency number 1588 of 2022 concerning the elimination of regional tax administrative sanctions jo and the decree of the head of the DKI Jakarta regional revenue agency number 2203 of 2022 amendments to the decree of the head of the regional revenue agency number 1588 of 2022 concerning the elimination of regional tax administrative sanctions, provision of letters of appeal and notification of PKB BDU arrears is given by Samsat and UPPRD officers both directly and through delivery services and opening new payments via e-samsat into national online samsat and also the expansion of mobile samsat services.

Second, the effect of hotel tax on regional original income, from the partial calculation results, the t-count is 4.439863, which is greater than the t-table value of 2.10092204 with a probability value of 0.1410, which is greater than 0.05, and a coefficient of 0.004038. These results indicate that hotel tax is not sufficiently proven to affect regional original income and h_2 is rejected. This is because the number of foreign tourists coming to Indonesia has decreased, and the increasing number of Indonesian tourists traveling abroad, compared to vacationing in big cities in Indonesia, such as Jakarta, has an impact on the decline in occupancy of Jakarta hotels. The covid-19 pandemic has caused several 3,4 and 5-star hotels and tourist attractions to not operate. As a result, the hotel occupancy rate has decreased, which

has an impact to the decline in room occupancy rates due to the ban on tourists visiting DKI Jakarta. Hotel tax is still in the growth recovery stage due to the covid-19 pandemic. And there are various applications such as Red Doorz, Airy, Oyo, and others that make it easier to book hotels and the like at cheaper prices and there are still tax objects that have not made their mass deposit payments.

Third, the effect of entertainment tax on regional original income, from the results of the partial calculation, the t-count was obtained at 8.495014, which is greater than the t-table value of 2.10092204 with a probability value of 0.0746, which is greater than 0.05 and a coefficient of 0.007842. These results indicate that entertainment tax has not been proven to have a sufficient effect on regional original income and H_3 is rejected. This is because entertainment tax is still in the growth recovery stage due to the covid-19 pandemic and also because of the re-opening costs and the number of visitors that are not sufficient to reach the break-even point for operations because since the covid-19 pandemic the trend of society has changed, namely they enjoy entertainment via the internet. And the number of restaurants with Nightlife, Club, Pub, and Bar themes that hold music events which resulting in significant differences in rates, so that entertainment tax revenues are different.

The f-test is used to test the equation for all variables in this model. The results of the f-test show that the f-statistic value of 290.2744 > f-table = 3.238871517 and the probability value (significance) of 0.043113 < from $\alpha = 0.05$. This shows that the interpretation of H_4 is accepted, which means that motor vehicle tax, hotel tax, and entertainment tax as a whole have a significant impact on regional original income.

Fourth, the determination coefficient test functions to determine how far the independent variables, namely motor vehicle tax, the effect of motor vehicle tax on regional original income of DKI Jakarta. Based on the results of the test carried out using the eviews 12 program, the partial significance test (t test) obtained a result of 16.37615 greater than the t table value of 2.10092204 with a probability value of 0.0388 lower than 0.05 and a coefficient of 6.474053. The results show that motor vehicle tax has a positive and significant impact on regional original income, and H_1 is accepted. This means that motor vehicle tax affects DKI Jakarta regional original income in 2018-2022. This is because taxpayers are motivated to fulfil their regional tax payment obligations, especially the motor vehicle tax by paying the influence of entertainment tax on DKI Jakarta's original regional income (PAD).

From the partial calculation results, the t-count is 8.495014, which is greater than the t-table value of 2.10092204 with a probability value of 0.0746, which is greater than 0.05 and a coefficient of 0.007842. These results indicate that entertainment tax is not sufficiently proven to affect regional original income and H_3 is rejected. This means that the entertainment tax does not affect DKI Jakarta regional original income in 2018-2022. This is because entertainment tax is still in the growth recovery stage due to the covid-19 pandemic and also because of the re-opening costs and the number of visitors that are insufficient to reach the break-even point for operations because since the covid-19 pandemic, the trend of society has changed, namely they enjoy entertainment via the internet. And the number of restaurants with Nightlife, Club, Pub, and Bar themes that hold music events which resulting in significant differences in rates, so that entertainment tax revenues are different. The results of this study are in line with research conducted by Amelia & Ishak (2023) and Achjar et al. (2024), which stated that there was no partial influence of motor vehicle tax on regional original income. This study is supported by the theory put forward by Pratama (2021), namely the legitimacy theory, which states that the actions of an institution must include activities and performance that are acceptable to the community. From this definition, it can be concluded that the government will continue to strive to convince taxpayers or business actors to comply with government policies, including providing tax relief and administrative sanctions in an effort to increase the turnover of the economy after the covid-19 pandemic. Vehicle tax, hotel tax and entertainment tax on DKI Jakarta's original regional income.

The effect of motor vehicle tax, hotel tax and entertainment tax on regional original income of DKI Jakarta. The f-test is used to test the equation for all variables in this model. The results of the f-test, as shown in table 4 that the f-statistic value of 290.2744 > f-table = 3.238871517 and the probability value (significance) of 0.043113 < from $\alpha = 0.05$. This shows that the interpretation of H_4 is accepted, which means that motor vehicle tax, hotel tax, and entertainment tax as a whole have a significant impact on regional original income.

CONCLUSIONS

Based on the results of hypothesis testing and discussion of the study on "The Effect of Motor Vehicle Tax, Hotel Tax and Entertainment Tax on DKI Jakarta's original regional income in 2018-2022" it was concluded that motor vehicle tax has a positive and significant impact, hotel tax has not been proven to have a significant effect on DKI Jakarta's original regional income. Entertainment tax has not been proven to have a significant effect on DKI Jakarta's original regional income in 2018-2022. Motor vehicle tax, hotel tax and entertainment tax simultaneously have a significant impact on DKI Jakarta's original regional income in 2018-2022. The results of this study imply that the regional government, especially the DKI Jakarta original regional revenue agency as the manager of regional tax collection, should increase efforts to achieve regional tax revenues, especially hotel and entertainment taxes, because it has been proven that regional tax revenues have decreased from the set target. Incentive steps can be taken to achieve the set target by monitoring the recovery of mass deposits, recording and field research on active tax objects that do not make mass deposits, and socializing and disseminating information related to fulfilling tax obligations through mass media and online media. For taxpayers encourage every taxpayer who has a motor vehicle, hotel business, and entertainment venues to always pay their taxes on time, one of which is through e-system-based services such as signal, e-Samsat, and Jaki. Awareness of paying taxes on time can help in the development carried out by the DKI Jakarta Provincial Government. Suggestions for researchers, further researchers can add other variables such as restaurant tax, cigarette tax, advertising tax, parking tax, and others and further deepen the study of regional taxes. For local governments, especially the DKI Jakarta regional revenue agency, it is expected to increase regional tax revenues by improving e-system services related to online payments so that taxpayers find it easier to pay taxes anywhere. And always open to input and suggestions given by taxpayers can improve services. This study updates the analysis tools compared to previous studies.

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