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**CONTRIBUTION AND EFFECTIVENESS OF HOTEL TAX REVENUE IN  
YOGYAKARTA CITY, 2017-2021**

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**ABSTRACT**

Hotel tax for tourism areas such as the City of Yogyakarta is an important component in the source of local revenue generation. The purpose of this research is to analyze the effectiveness of hotel tax, see the trend, analyze the contribution of hotel tax to tourism sector revenue and PAD and identify efforts to optimize hotel tax in the city of Yogyakarta. This study uses a quantitative descriptive research method by relying on secondary and primary data from the Badan Pengelolaan Keuangan dan Aset daerah (BPKAD) of the City of Yogyakarta. The results of the study show that the level of effectiveness of hotel taxes in the city of Yogyakarta from 2017 to 2021 is very effective. The target trend and tax realization in 2020-2021 are down due to Covid-19, but the effectiveness trend is up in 2020 and 2021 because the target is lowered. For the contribution of hotel taxes to tourism sector revenue and Yogyakarta City PAD is relatively large, and is a mainstay source of PAD. Efforts to optimize hotel taxes carried out by the Yogyakarta City BPKAD include collecting taxpayer data, determining hotel taxes and carrying out hotel tax collection.

Keywords: contribution; effectiveness; hotel tax; local own revenue; trend analysis

**INTRODUCTION**

Taxes are a very important source of state revenue in supporting development financing sourced from within the country, because it can determine budget capacity both in state revenue and expenditure (Gunadi, 2012). Therefore, tax revenue needs to be increased so that state revenue from taxes increases or is optimal. Regional autonomy that has been rolled out since the reform era gives authority to regions in managing their respective regional finances, or what is called fiscal decentralization. Fiscal decentralization gives local governments the authority to manage regional financial sources which can later support regional development through Regional Original Revenue (PAD) to support regional development, so that each region must be smart and creative in utilizing its potential as a source of financing (Kaffah, 2021). The most common increase in Regional Original Revenue (PAD) by regions is by optimizing taxes and levies, or the management of segregated wealth or other legitimate income (Feranika & Haryati, 2020).

One of the regional taxes that has the potential to grow, especially for areas that have tourist attraction, is the hotel tax. Initially, hotel tax had a hotel and restaurant tax nomenclature, but with changes to the Law on Regional Taxes and Levies, namely Law no. 34 of 2000, hotel and restaurant taxes are separated into separate types of taxes. This means that restaurant and hotel taxes have different development potentials, both of which have equally significant contributions. Hotel taxes are part of the regional taxes which in certain areas contribute quite a lot to local tax revenues such as in Bali, Yogyakarta, Lombok or other tourist cities. The potential for hotel taxes for cities that always get tourist visits throughout the year such as the city of Yogyakarta is an added value for the region, so that it can increase PAD from the regional tax sector.

Yogyakarta City in its PAD structure analyzes the large contribution of the tourism sector to the existing PAD. Actually, revenue from the tourism sector is not only from hotel taxes. The Yogyakarta City Government identifies hotel tax, entertainment tax, restaurant tax and from Taman Pintar BLUD. Based on data from the Yogyakarta City Government, the tourism sector in the city of Yogyakarta makes an important contribution to the Yogyakarta City PAD, where the contribution is between 20% to 36% throughout 2017 to 2021. Among the existing components, hotel tax is the tax that contributes the most to the tourism sector and PAD, while entertainment tax is the tax that contributes the least to the tourism sector and PAD. In detail, the data on the contribution of the tourism sector to the Yogyakarta City PAD from 2017 to 2021 can be seen in Table 1.

Secara keseluruhan The tourism sector is able to support the PAD of Yogyakarta City, despite the decline in 2020 and 2021 caused by the Covid-19 pandemic. Hotel tax is the most significant component in contributing to the tourism sector and Yogyakarta City PAD. Seeing the importance of hotel tax for the tourism sector and Yogyakarta City PAD, the researcher wants to look further related to hotel tax in Yogyakarta for the period 2017 to 2021 (for 5 years). Things to be researched include how effective hotel tax in Yogyakarta City is in 2017-2021, then how is the trend of effectiveness, also how hotel tax contributes to the tourism sector and Yogyakarta city PAD in 2017-2021, as well as what efforts are made to increase hotel tax revenue in Yogyakarta city. The tourism sector is able to support the PAD of Yogyakarta City, despite the decline in 2020 and 2021 caused by the Covid-19 pandemic. Hotel tax is the most significant component in contributing to the tourism sector and Yogyakarta City PAD. Seeing the importance of hotel tax for the tourism sector and Yogyakarta City PAD, the researcher wants to look further related to hotel tax in Yogyakarta for the period 2017 to 2021 (for 5 years). Things to be researched include how effective hotel tax in Yogyakarta City is in 2017-2021, then how is the trend of effectiveness, also how hotel tax contributes to the tourism sector and Yogyakarta city PAD in 2017-2021, as well as what efforts are made to increase hotel tax revenue in Yogyakarta city. The tourism sector is able to support the PAD of Yogyakarta City, despite the decline in 2020 and 2021 caused by the Covid-19 pandemic. Hotel tax is the most significant component in contributing to the tourism sector and Yogyakarta City PAD. Seeing the importance of hotel tax for the tourism sector and Yogyakarta City PAD, the researcher wants to look further related to hotel tax in Yogyakarta for the period 2017 to 2021 (for 5 years). Things to be researched include how effective hotel tax in Yogyakarta City is in 2017-2021, then how is the trend of effectiveness, also how hotel tax contributes to the tourism sector and Yogyakarta city PAD in 2017-2021, as well as what efforts are made to increase hotel tax revenue in Yogyakarta city.

## **LITERATURE REVIEW**

### **Local Revenue**

Regional Original Revenue (PAD) has been defined by Law Number 33 of 2004, which is a regional revenue collected based on regional regulations in accordance with existing laws and regulations. PAD can also be defined as all regional revenue revenues extracted from economic potential or local original economic sources, and can come from local tax revenues, regional levy results, separated regional wealth management results, and other legitimate local original revenues (Halim, 2007). PAD according to Mardiasmo (2018) can be explained as regional revenue obtained from regional tax sector revenues, regional levies, results of regionally owned companies, the results of segregated regional wealth management, and other legalized local original revenues. Therefore, there are 4 kinds of PAD recognized by the state, namely regional taxes consisting of 11 kinds of regional taxes, regional redistributions which are divided into 3 types, namely general service levies, certain business services and permits, the results of

segregated regional wealth management and other legitimate income. These legitimate sources of income can be optimized by the region to be able to become PAD which can later be reused for the development of the socio-economic conditions of the local community concerned. This means that PAD optimization can support regional development (Yovita, 2011).

The implementation of regional autonomy has opened up great opportunities for regions in managing their potential to become PAD, and has become an important source of financing because local original revenues can be used in accordance with regional initiatives and initiatives while the form of government provision (non-PAD) is more binding. Financially, the existence of PAD can be an alternative funding for regional development in accordance with its needs, without being bound by the obligations of the central government, as long as it does not violate applicable laws. Regions in addition to having the authority to optimize PAD revenue also have the authority to use PAD in accordance with the needs and conditions of the region. Therefore, many regions are competing to increase their PAD from various sectors in accordance with the potential of each region (Yovita, 2011).

### **Taxes and Local Taxes**

Law Number 16 of 2009 concerning General Provisions and Tax Procedures, defines tax as a mandatory contribution for individuals or entities to the state that has a coercive nature based on the Law, with no direct compensation and used for state purposes for the greatest prosperity of the people. Taxes are contributions from the people to the state, so that only the State has the right to collect taxes, and these contributions are in the form of money (not goods). Taxes are people's contributions to the state treasury based on the Law (which can be enforced) by not getting reciprocal services (counterperformance) that can be directly demonstrated and used to pay public expenses (Mardiasmo, 2018).

Taxes have several functions, namely the revenue function and the regulating function. The revenue function (Budgetair) mentions taxes as a source of funds for the government to finance its expenses. The regulating function (Regularend) explains that taxes as a tool to regulate or implement government policies in the social and economic fields (Mardiasmo, 2018). Taxes can be divided into 2 groups, namely direct taxes and indirect taxes. Direct Tax can be interpreted as a tax whose payment must be made by the taxpayer, it cannot be charged to other parties, such as income tax. Indirect Tax is a tax whose payment does not have to be made by taxpayers, but can be charged to other parties, such as value added tax (Mardiasmo, 2018). The tax collection system consists of 3 systems, namely the Official Assessment System, which is a tax collection system that authorizes the government to determine the amount of tax to be paid by taxpayers, the Self Assessment System, which is a tax collection system that authorizes Taxpayers (WP) to calculate, pay, and report the amount of tax to be paid themselves, Withholding System is a tax collection system that authorizes third parties to deduct or collect the amount of tax owed by taxpayers (Mardiasmo, 2018).

Regional Tax is a mandatory contribution made by individuals or entities to the region without a balanced direct reward that can be imposed based on the applicable laws and regulations, which is used to finance the administration of regional government and regional development. According to Raharjo (2009) Regional Tax is an obligation of all people to surrender part of their wealth to the local government caused by a certain condition, event or action, but not as a sanction or law. According to Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, the highest rate restrictions are different for each type of tax. Types and Tariffs of Provincial Taxes including motor vehicle tax (PKB) and Motor Vehicle Fuel Tax are set at a maximum of 5%; for Tax on Transfer of Ownership of Motor Vehicles and Cigarette Tax is set

at a maximum of 10%; for Surface Water Tax is set at a maximum of 20%. Types and Tariffs of Regency/Municipal Taxes, namely Rural and Urban Land and Building Tax, are set at a maximum of 0.3%; Fees for Acquisition of Land and Building Rights are set at a maximum of 5%; Hotel Tax, Restaurant Tax, Street Lighting Tax and Sarang Bulu Wallet Tax are set at a maximum of 10%; Ground Water Tax is set at a maximum of 20%; Advertising Tax and Non-Metal and Rock Mineral Tax are set at a maximum of 25%; for Parking Tax is set at a maximum of 30% and Entertainment Tax is set at a maximum of 35%. Law number 28 of 2009 stipulates that each regional tax must be stipulated by regional regulations with no retroactive effect and must not conflict with public interests or higher statutory provisions. According to Law Number 28 of 2009 stipulates that the tax collection system for each Regional Tax is that it is paid by the Taxpayer himself, determined by the regional head and collected by the tax collector.

### **Hotel Tax**

Law No. 28 of 2009, Hotel Tax is a tax on services provided by hotels. Hotel tax objects are paid hotel services and supporting services that provide convenience and comfort. Supporting services include washing, ironing, transportation and other similar facilities provided or managed by the hotel. Meanwhile, Hotel Tax Subjects are individuals or entities that make payments to hotels. The basis for imposing hotel tax according to Siahaan (2010: 304) is all services and support for comfort, safety and convenience that are charged to tax subjects. The hotel tax rate is set at a maximum of 10% (ten percent). Hotel tax calculations are based on the principal amount of hotel tax owed which is calculated by multiplying the tax rate by the tax base. In general, hotel tax calculations are in accordance with the following formula (Siahaan, 2010: 305).

### **Tax Effectiveness**

Effectiveness can basically be interpreted in general as the success or failure of an organization in achieving its goals. Mahmudi (2010) states that effectiveness is the relationship between output or what is produced with the goals or objectives to be achieved. It is said to be effective if the activity process reaches the final goals and objectives of the policy. The greater the output generated towards achieving the specified goals and objectives, the more effective the work process of an organizational unit. This means how the output is compared to the target that has been set as a goal. Effectiveness is the ability to carry out tasks, functions of an organization or the like with no pressure or tension between the implementation (Kurniawan, 2005). According to Mardiasmo (2018), effectiveness in the organization is shown how much the organization achieves its goals, which is indicated by the extent of the consequences and the impact (outcome) of the output in achieving program goals. Halim (2007) the concept of effectiveness when associated with tax collection is how much the realization of tax revenue has been achieved from the potential that should have been achieved in a certain period or if the potential is not known, it can be calculated by comparing the realization with the target set. Even so, the acceptance target is flexible in nature because there are many factors that influence it. With regard to the implementation of statutory regulations, what is meant by the effectiveness of the implementation of regional regulations is the measurement of achieving the objectives determined by the regulations in the regional regulations. Thus it can be explained that the effectiveness of regional regulations is measured from a target set out in regional regulations, which have been achieved in accordance with what was determined earlier.

Table 2  
Effectiveness Indicators of Hotel Tax Revenue

| Effectiveness Indicator Description | Effectiveness Indicator Description |
|-------------------------------------|-------------------------------------|
| >100%                               | Very effective                      |
| 90% - 100%                          | Effective                           |
| 80% - 90%                           | Effective enough                    |
| 60% - 80%                           | Less effective                      |
| <60%                                | Ineffective                         |

Source: Ministry of Home Affairs, Kepmendagri No.690,900,327 of 1996.

Based on the table above, it can be seen that the effectiveness ratio level of tax revenue can be categorized into 5 levels of effectiveness, namely very effective, effective, moderately effective, less effective and not effective. To find out the effectiveness of local taxes, the effectiveness formula can be used referring to Darwin (2010) as follows

$$\text{Effectiveness Ratio} = \frac{\text{Regional Tax Revenue}}{\text{Regional Tax Target}} \times 100\%$$

## METHOD

This research is a quantitative descriptive research, namely research that produces descriptions related to the calculation of numbers that have meaning and are described to explain these results. The data used are secondary data obtained from the Yogyakarta City Regional Financial and Asset Management Agency (BPKAD) and primary data obtained from interviews with Yogyakarta City BPKAD employees. Data analysis uses a quantitative and qualitative descriptive approach, namely the data obtained is discussed thoroughly based on the facts that occur both quantitatively and qualitatively. The data analysis method used in this research is trend data analysis, effectiveness analysis and hotel tax contribution analysis. Trend analysis analyzes graphically which shows the trend up or down from year to year. The effectiveness analysis measures the comparison between the target and the actual implementation of hotel tax collection from year to year, the results of which are presented in tabular form. Contribution analysis looks at how much the hotel tax contributes to the Tourism Sector and Yogyakarta City's PAD.

## RESULTS

### Overview of Hotel Taxes in the City of Yogyakarta

The city of Yogyakarta is part of the Special Region of Yogyakarta, which is located in the middle with the northern border being Sleman Regency, the eastern border of Sleman and Bantul districts, the southern border of Bantul Regency and the western border of Bantul and Sleman Regencies. The area of Yogyakarta City is only 32.5 Km<sup>2</sup>, which means 1.025% of the total area of DIY, which is administratively divided into 14 Districts, 45 Kelurahan, 617 RWs and 2,531 RTs, and in 2021 it will be inhabited by 415,509 people with a density of 12,784 people/km<sup>2</sup>. The population of the city of Yogyakarta is included in 10.18% of the total population of DIY.

Based on Yogyakarta City Regional Regulation Number 4 of 2020 concerning Amendments to Regional Regulation Number 5 of 2016 concerning the Formation and Composition of Yogyakarta City Regional Apparatuses and Yogyakarta Mayor Regulation Number 117 of 2020 concerning Position, Organizational Structure, Duties, Functions and Work Procedures of the Yogyakarta City Regional Financial and Asset Management Agency. The Regional Financial and Asset Management Agency (BPKAD) of the City of Yogyakarta is an implementing element of the regional government in the field of regional taxes, financial management and assets led by a Head of Agency who is located under and is responsible to the Mayor through

the Regional Secretary, with the main task of carrying out regional government affairs based on the principle of autonomy in the field of taxes and financial management. This includes dealing with hotel taxes in the city of Yogyakarta. The number of hotels in the city of Yogyakarta in 2022 consists of 76 hotels, with details of 4 five-star hotels, 14 four-star hotels, 27 three-star hotels, 24 two-star hotels, and 7 one-star hotels. For non-star hotels, which include budget hotels, inns and motels, there are approximately 423 units. This data is always dynamic along with tourism trends in the city of Yogyakarta. With such a large number of hotels, the opportunity to optimize local revenue from hotel taxes will be wide open. This is a challenge for the regional government of the City of Yogyakarta, especially for the Regional Financial and Asset Management Agency (BPKAD) of the City of Yogyakarta.

### **Hotel Tax Effectiveness Analysis**

Analysis of the effectiveness of hotel taxes in this context is to compare revenues or actual revenues with previously set revenue targets. Based on existing data, the calculation of the effectiveness of hotel taxes in the City of Yogyakarta in the period 2017 to 2021 can be seen in the following table.

Table 3.  
The Effectiveness Level of Yogyakarta City Hotel Taxes

| Year | Target (Rp)     | Realization (Rp) | Effectiveness (%) | Description    |
|------|-----------------|------------------|-------------------|----------------|
| 2017 | 118,000,000,000 | 129,058,539,653  | 109.37            | Very effective |
| 2018 | 146,000,000,000 | 149,075,554,791  | 102.11            | Very effective |
| 2019 | 152,000,000,000 | 161,297,192,790  | 106.12            | Very effective |
| 2020 | 63,000,000,000  | 78,279,066,037   | 124.25            | Very effective |
| 2021 | 45,000,000,000  | 69,577,611,221   | 154.62            | Very effective |

Source: Yogyakarta City BPKAD, processed in 2023.

Tabel 3 based on the table it can be seen that in all years the hotel tax effectiveness rate is above 100%, so it can be interpreted as very effective. This means that hotel tax revenue from 2017 to 2021 always exceeds the target set. The most effective occurred in 2021 which reached 154.62%, while the lowest level of effectiveness occurred in 2018, namely 102.11%. When viewed in numbers, in 2020 and 2021 the actual target and realization will drop dramatically due to the Covid-19 pandemic and restrictions on outdoor activities, including travel and tourism activities. Therefore, both the target and the achievement have indeed fallen by more than half from the years before Covid 19.

### **Trend Analysis**

Before going any further in the analysis of hotel taxes, in general from 2017 to 2021 it can be seen how the trend of hotel taxes has been realized by the Yogyakarta City government, as well as the target trend and the effectiveness trend. Based on table 3 above, it can be seen that the trend is as follows:

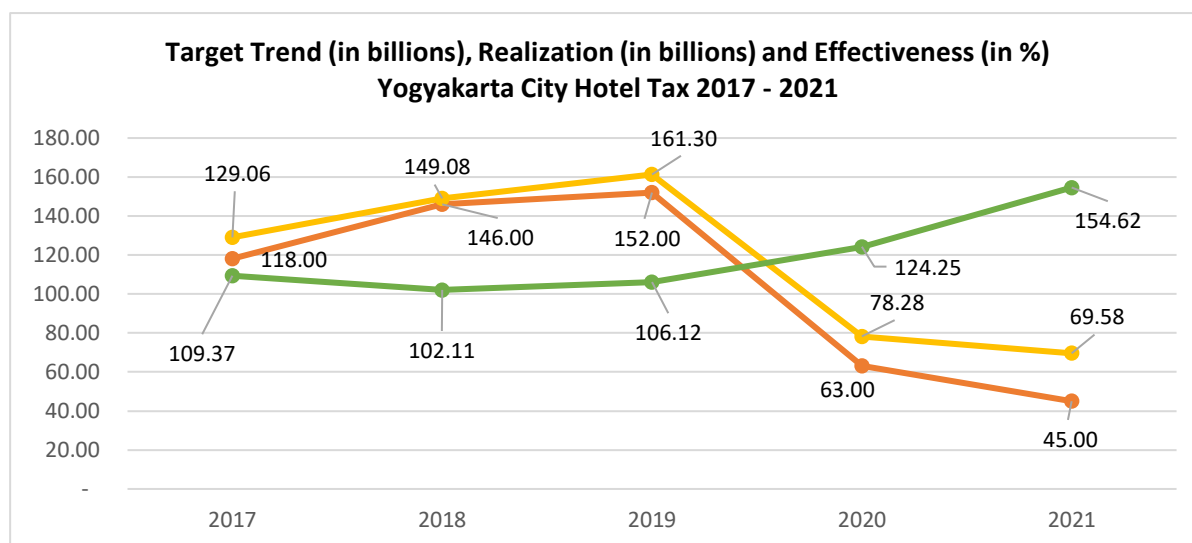


Figure 1. Hotel Tax Trends in the City of Yogyakarta

Based on the picture above, if you look at the graph of the trend of hotel tax targets (orange line), the trend had increased from 2017 to 2019, but in 2020 and 2021 there was a decrease in the target. This is due to the Covid-19 pandemic which has caused tourism trips to drop drastically, so the Yogyakarta City BPKAD is trying to adjust to these conditions by reducing the hotel tax revenue target as a logical consequence of the pandemic that hit. The revenue trend (yellow chart) also shows the same thing where from 2017 to 2019 it has increased, while in 2020 and 2021 it has also decreased. However, the figure for actual hotel tax revenue is always higher than the hotel tax target set. Then the trend for effectiveness (green color chart) is experiencing a positive trend, where initially there was a decline in 2018 and 2019, but in 2020 and 2021 it has increased. This high effectiveness can be understood because each target is calculated based on existing real conditions, so that it is more rational in achieving it.

### Contribution Analysis

The contribution shows how much the hotel tax contributes to the tourism sector and the PAD of the city of Yogyakarta. As a tourism city, the city of Yogyakarta has a mainstay in the tourism sector, where tax revenues in this sector are hotel taxes, restaurant taxes and entertainment taxes as well as the Taman Pintar BLUD. The following table is the result of a comparison or contribution of hotel taxes to the total tourism sector in the city of Yogyakarta from 2017 to 2021.

Table 4.  
Hotel Tax Contribution to the Yogyakarta City Tourism Sector

| Year | Realization (Rp) | Tourism Sector (Rp) | Contribution (%) |
|------|------------------|---------------------|------------------|
| 2017 | 129,058,539,653  | 199,836,535,645     | 64.58            |
| 2018 | 149,075,554,791  | 225,811,850,325     | 66.02            |
| 2019 | 161,297,192,790  | 252,020,813,976     | 64.00            |
| 2020 | 78,279,066,037   | 130,558,481,135     | 59.96            |
| 2021 | 69,577,611,221   | 121,632,046,250     | 57.20            |

Source: Yogyakarta City BPKAD, processed in 2023.

The table shows that the contribution of hotel taxes to tourism sector revenue in the city of Yogyakarta is relatively large, namely between 57.20% and 66.02% or more than half of itself, while the rest is contributed by restaurant taxes, entertainment taxes and BLUD Taman Pintar. This shows that the dominant component of Yogyakarta City tourism sector revenue is the hotel tax. The biggest contribution occurred in 2018 which reached 66.02% and the smallest contribution occurred in 2021 which was 57.20%.

Hotel tax when viewed from the overall Yogyakarta City PAD revenue can also be seen from the analysis of the hotel tax contribution to Yogyakarta City PAD in 2017 to 2021 as follows:

Table 5.  
Contribution of Hotel Tax to PAD Yogyakarta City

| Year | Realization (Rp) | PAD (Rp)        | Kontribusi (%) |
|------|------------------|-----------------|----------------|
| 2017 | 129,058,539,653  | 657,049,376,703 | 19.64          |
| 2018 | 149,075,554,791  | 667,492,075,470 | 22.33          |
| 2019 | 161,297,192,790  | 689,049,725,509 | 23.41          |
| 2020 | 78,279,066,037   | 563,174,371,397 | 13.90          |
| 2021 | 69,577,611,221   | 598,121,885,338 | 11.63          |

Source: Yogyakarta City BPKAD, processed in 2023

The table shows that the contribution of hotel taxes to local revenue in the city of Yogyakarta ranges from 11.63% to 23.41%. When viewed as a whole, of all the components of taxes and fees, as well as other income, a figure above 10% is a significant figure and is included in the category of regional mainstay PAD sources. This shows that the hotel tax is a mainstay sector of regional tax revenues and Yogyakarta City PAD. The biggest contribution occurred in 2019 which reached 23.41% and the smallest contribution occurred in 2021 which was 11.63%. The contribution shows the importance of the role of a PAD component, where the hotel tax in the City of Yogyakarta is one of the mainstay sectors that produce PAD.

## DISCUSSION

Hotel tax in the City of Yogyakarta is one of the mainstays of an important PAD producer, therefore efforts to increase it are still being carried out by the authorized body, namely the BPKAD of the City of Yogyakarta. The following are the efforts to optimize hotel tax revenues carried out by the Yogyakarta city government so far, including:

### Carry out Taxpayer Data Collection

To obtain taxpayer data, registration and data collection of taxpayers must be carried out, both domiciled within and outside the area of the City of Yogyakarta. The steps taken are by issuing a Local Tax Notification Letter (SPTPD) which is used by taxpayers for tax calculation and payment. The Regional Tax Notification Letter is filled out by the taxpayer clearly, correctly and completely and signed by the taxpayer or his proxy, then it is recorded in the Taxpayer Main Register based on the serial number used to make the Taxpayer Identification Number (NPWP). The period given is no later than 15 days after the Regional Tax Return is received. If the SPTPS is not submitted again or is not fulfilled at all, a written warning will be given. Then the tax imposition is determined by position plus administrative sanctions in the form of an increase of 25% (twenty five percent) of the principal outstanding.

### Determination of Hotel Tax

The payment of the tax that has been determined is carried out by the obligatory, namely the Regional Tax Collection Letter (STPD) is used to calculate, calculate and determine the own tax owed, within a period of 15 (five) years after the time when the tax becomes payable, the Mayor can issue a Certificate of Less Local Tax Payment (SKPDKB), Certificate of Local Tax Underpaid Outstanding (SKPDKBT), Zero Regional Tax Assessment Letter (SKPDN). A Certificate of Underpaid Local Tax (SKPDKB) is issued if, based on the results of an examination or other information, the tax payable is not or is underpaid, it is subject to an administrative sanction in the form of interest of 2% (two percent) before calculating the underpaid or late tax for a maximum period of 24 (twenty four) months from the time the tax becomes payable. A Certificate of Underpayment of Outstanding Local Taxes (SKPDKBT) is issued if new data is found or the original data has not been disclosed which causes an increase

in the amount of tax payable, and will be subject to administrative sanctions in the form of an increase of 100% (one hundred percent) of the amount of the underpaid tax.

### **A Zero Local Tax Assessment Letter**

A Zero Local Tax Assessment Letter (SKPDN) is issued if the number of tax assessments payable is the same as the amount of tax credits not payable and there are no tax credits. If the obligation to pay taxes, especially the Underpaid Local Tax Certificate (SKPDKB), is not fully paid within the time specified for billing by issuing a Regional Tax Notification Letter (STPPD) plus an administrative sanction in the form of interest of 2% (two percent) a month, the increase in the amount of tax payable Taxpayers are not subject to sanctions if they self-report before the audit action is carried out. The procedure or method of collecting hotel taxes at the Regional Financial and Asset Management Agency for the City of Yogyakarta begins with the issuance of a Letter of Reprimand or Other Warning Letters of the same kind as the initial action for implementing tax collection. This warning letter is issued 7 (seven) days from the due date of payment, if within 7 (seven) days after the issuance of the warning letter or other similar warning letter, the taxpayer must pay off the tax owed. Furthermore, if the amount of accrued tax is not paid within the period specified in the letter of reprimand or other similar warning letter, it will be billed using a forced letter. A forced letter is issued by the Regional Financial and Asset Management Agency after 21 (twenty one) days from the warning letter or the like. If the tax to be paid is not paid within 2x24 hours from the date of notification of the forced warrant, an order for confiscation will be issued. Taxes that have been collected will also be used for governmental purposes, so in an effort to increase Hotel Tax Revenue, the Regional Financial and Asset Management Agency seeks to collect taxes owed to taxpayers in accordance with the obligations that must be paid

### **CONCLUSION**

The city of Yogyakarta as a tourism city has an advantage in exploring its PAD from various sectors related to tourism, especially hotel taxes. Based on the results of the study, it shows that the level of effectiveness of hotel taxes from 2017 to 2021 is always above 100%, which means it is in the very effective category. If you look at the trend analysis, the target of tax revenue and the realization of hotel tax revenue has trended down in 2020 and 2021, but previously from 2017 to 2019 it has increased, while the trend of effectiveness has decreased in 2018 and 2019, but has increased in 2020 and 2021. Fundamentals What influences the trend is the Covid-19 pandemic which has greatly affected the tourism sector. Hotel taxes have contributed to the Yogyakarta city tourism sector in 2017 to 2021 ranging from 57.20% to 66.02%, and their contribution to PAD is ranging from 11.63% to 23.41%. This shows that the hotel tax component contributes greatly to the tourism sector and PAD of the city of Yogyakarta. Efforts that are always made by the Yogyakarta City BPKAD to optimize hotel taxes include always conducting hotel taxpayer data collection, determining hotel taxes and carrying out billing.

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