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Research Article

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Factors Influencing Hotel and Restaurant Tax Revenues in the Regency/City of Yogyakarta Special Region 2011-2021

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Abstract: *This research aims to analyze the factors that influence Hotel and Restaurant Tax Revenue in the Special Region of Yogyakarta. This research uses 2 independent variables, namely: Number of tourist visits and Per Capita Income, and the dependent variable in this research is Hotel and Restaurant Tax Revenue. The data used is panel data. The scope of this research covers 5 regencies/cities in the Special Region of Yogyakarta Province using a 10-year time span, namely 2011 - 2021. The structural model that is estimated and has been tested significantly is REM. The results of this research show that the number of tourist visits has a positive and significant effect on hotel and restaurant tax revenues in the Yogyakarta Special Region, Per Capita Income has a positive and significant effect on Hotel and Restaurant Tax Revenues in the Yogyakarta Special Region.*

Keywords: *hotel and restaurant taxes, number of tourist visits, per capita income*

Introduction

As a developing country, Indonesia, which is rich in resources, should have goals and hopes for prosperity and prosperity for its people. Every region in Indonesia definitely has diversity in terms of nature, art, culture, flora and fauna, this will provide benefits for the country if it can utilize and develop it through the tourism industry sector in order to increase regional income. From an economic perspective, the existence of tourism has various influences, including direct influences and indirect influences. One of the direct impacts is felt by workers in the area and also by the government. One indirect impact is the increase in demand for public transportation. (Pleanggra & G, 2012).

There are many areas in Indonesia that are very popular as destinations for foreign and local tourists, one of which is the Special Region of Yogyakarta. Yogyakarta Special Region Province has a variety of tourism ranging from natural tourism, cultural tourism, religious tourism, shopping tourism and recreational tourism. Yogyakarta Special Region Province has tourist attractions spread across 5 districts/cities.

In 2021, the Department of Tourism and Creative Economy of the Yogyakarta Special Region Province recorded that there were 274 tourist attractions in the Yogyakarta Special Region Province which included natural tourism objects, cultural tourism objects, artificial tourism objects, and tourist villages/villages. The variety of tourism in the Special Region of Yogyakarta province has great potential for development. The number of visits by tourists who come to the Special Region of Yogyakarta Province, as well as the length of stay will influence tourist expenditure, this will have an impact on regional revenues.

Table 1. Number of tourists visiting the Regency/City in Yogyakarta Special Region Province 2011-2021 (People)

Year	Regency/City				
	Bantul Regency	**Gunung Kidul Regency**	**Kulon Progo Regency**	**Sleman Regency**	**Yogyakarta City**
2011	2,378,209	688,405	546,797	2,490,063	3,197,312

Year	Regency/City				
	Bantul Regency	**Gunung Kidul Regency**	**Kulon Progo Regency**	**Sleman Regency**	**Yogyakarta City**
2012	2,378,209	1,279,065	596,529	3,042,232	4,083,605
2013	2,037,874	1,822,251	695,850	3,612,954	4,673,366
2014	2,708,816	3,685,137	904.972	4,223,958	5,251,352
2015	4,519,199	2,642,759	1,289,695	4,950,934	5,619,231
2016	5,148,633	3,479,890	1,353,400	5,942,468	5,520,952
2017	9,141,150	3,246,996	1,400,786	5,685,301	5,347,303
2018	8,840,442	3,055,284	1,969,623	7,898,088	4,752,351
2019	8,012,666	3,680,803	2,036,170	10,378,154	4,216,601
2020	2,265,423	1,981,599	966,432	4,250,119	1,366,570
2021	2,819,748	1,937,635	909.107	1,728,418	459,262

Source: Department of Tourism and Creative Economy of Yogyakarta Special Region Province

It can be seen from Table 1 that the number of tourist visits coming to the Yogyakarta Special Region Province always increases every year, this can have an indirect impact on increasing regional revenues through tourist expenditure such as the length of stay of a tourist to the Yogyakarta Special Region Province . Even if tourists visit within a day, it will have a positive effect and will influence regional revenues either through taxes or through regional levies originating from hotel taxes and restaurant taxes.

Hotel Tax and Restaurant Tax are two types of regional taxes whose potential will continue to grow along with attention to other supporting components such as the service sector, development sector and tourism sector in terms of increasing regional development. The direct impact of Hotel Tax and Restaurant Tax on local revenue is because tax revenues from consumption in restaurants, accommodation in hotels and other taxes that have been regulated are given to the regional government.

It can be seen in the Table that Hotel and Restaurant Tax Revenues in the Special Region of Yogyakarta have increased every year. The increase in Hotel and Restaurant Tax revenues in the Special Region of Yogyakarta indicates that the potential for Hotel and Restaurant Tax revenues is being maximized well in Regencies/Cities in the Special Region of Yogyakarta.

After the perfection of Law number 28 of 2009 concerning Regional Taxes and Regional Levies, Hotel Tax and Restaurant Tax were separated into separate types of tax, but the two cannot be separated from each other because they are interrelated taxes.

Table 2. Regency/City Hotel & Restaurant Tax Revenue
in Yogyakarta Special Region Province 2011-2021 (In Rib Rupiah)

Year	Regency/City				
	Bantul Regency	**Gunung Kidul Regency**	**Kulon Progo Regency**	**Sleman Regency**	**Yogyakarta City**
2011	1,654,414,595	109,551,660	131,320,000	35.895.365.169	51,681,357,955
2012	3,679,499,071	884,376,758	482,303,069	48,975,872,016	72.199.315.171
2013	4,916,961,951	1,382,653,942	711.225.429	62,547,222,536	87.331.577.240
2014	5,627,251,051	1,972,501,150	709,645,778	77,779,907,952	106.789.831.895
2015	6,599,191,306	3,073,735,274	1,021,300,925	91.434.201.042	121.931.017.493

Year	Regency/City				
	Bantul Regency	**Gunung Kidul Regency**	**Kulon Progo Regency**	**Sleman Regency**	**Yogyakarta City**
2016	8,358,234,653	4,881,697,466	1,384,003,191	118.468.738.360	150,950,199,189
2017	10,544,519,588	5,921,090,170	1,702,773,084	154,781,096,369	171.695.183.383
2018	14.926.141.107	6,750,909,304	2,034,246,382	191.210.417.414	151,050,199,188
2019	18,979,053,263	7,532,164,136	2,972,081,995	231,803,333,854	224,534,421,444
2020	3,993,259,222	5,246,760,469	2,435,783,612	106.963.287.223	121,800,824,570
2021	17,969,887,213	9,081,118,906	4,378,107,479	141.486.066.748	115.835.115.919

Source: Department of Tourism and Creative Economy of Yogyakarta Special Region Province

GRDP is an indicator of the economy of a region and GRDP is the sum of goods and services produced by producers in a particular region and time. One of the factors that make up GRDP is the hotel and restaurant sector, this sector is goods and services related to the hotel and restaurant industry. If the GRDP value in an area is divided by the total population in that area, the Per Capita Income value will be obtained.

Per capita income shows an overview or average of the income of each individual resident in one year in an area. The size of per capita income is thought to influence regional tax revenues, one of which is influencing Hotel and Restaurant Taxes.

Literature review

Local tax

According to Law Number 34 of 2000, regional tax is a mandatory contribution made by individuals or bodies to regions without direct direct compensation, which can be imposed based on applicable laws and regulations, where the proceeds are used to finance the implementation of regional government and regional development.

Meanwhile, according to Siahaan (2010), regional tax is a mandatory contribution made by the region to individuals or entities without equal direct compensation, which can be imposed based on applicable laws and regulations, which is used to finance the administration of regional government and regional development.

Regional Taxes According to Law no. 28 of 2009 (in Djayasinga, 2015)Regional Tax is a mandatory contribution made by individuals or Regional Head bodies without direct direct compensation, which can be enforced based on applicable laws and regulations, which is used to finance the administration of regional government and regional development.

Tax imposition is based on Smith's criteria or known as SMITH'S CAN-On, namely: Justice (equity), namely the imposition of taxes must be fair, Convenience, namely paying taxes is something that is 'pleasant' for taxpayers, Ability to pay, namely the tax burden must be appropriate. with the ability to pay and Efficient and Economical, namely tax revenues must be greater than costs or collection costs (CCER = cost collection efficiency ratio, namely total tax revenues compared to collection wages).

Factors Affecting Hotel and Restaurant Taxes

Hotel Tax is a tax on services provided by hotels. A hotel is a facility that provides lodging/rest services including other related services for a fee which also includes motels, guesthouses, tourist huts, guesthouses, similar lodging houses and boarding houses with more than 10 rooms.

The object of hotel tax is services provided with payment for services at hotels including: 1) Lodging facilities or short-term stay facilities, 2) Supporting service facilities as complete accommodation or short-term stay facilities which provide convenience and comfort, 3) Sports and entertainment facilities which is provided specifically for hotel guests and is not a general service, 4) Room rental services for events or meetings at the hotel, 5) Sales of food and drinks on site accompanied by, 6) Food facilities, including take-home.

According to Law Number 28 of 2009, which states that restaurant tax is a tax on services provided by restaurants. In accordance with Article 37 Paragraphs (1) and (2) of the PDRD Law: 1) The object of restaurant tax is services provided by restaurants, 2) Services provided by restaurants as intended in paragraph (1) include food and/or drink sales services consumed by buyers, whether consumed at the service point or elsewhere.

According to Law Number 28 of 2009 concerning Regional Taxes Chapter II Articles 40 and 41, the restaurant tax rate is set at a maximum of 10% (ten percent), then the restaurant tax rate is determined by regional regulations, the principal amount of restaurant tax payable is calculated by how to multiply the tariff as intended in article 40 paragraph 2 with the tax base as intended in article 39 and the restaurant tax owed is collected in the regional area where the restaurant is located.

Then another factor is tourists, according to Law no. 10 of 2009, concerning Tourism, what is meant by tourists are people who travel by visiting certain places for the purpose of recreation, personal development, or studying the uniqueness of the tourist attractions visited within a temporary period. Tourists can be divided into two, namely International Tourists (Mancanegara) are people who travel abroad and tourists within their country and National Tourists (Domestic) are Indonesian residents who travel in Indonesian territory outside their place of domicile, for a period of at least 24 months. hours or stay overnight except activities that generate income in the place visited.

Income per capita

Per capita income according to Sukirno (2004: 423) is the average income of the population of a country/region in a certain period, which is usually one year. Per capita income can also be interpreted as the sum of the average value of goods and services available to the population of a country in a certain period. Per capita income is obtained from national income in a particular year divided by the population of a country in that year. The higher the per capita income of a country or region according to Ausri (2007:41), the higher the welfare of its people and vice versa.

Method

Types of Research and Data Sources

The type of data used in this research is quantitative secondary data.The data used in this research is data sourced from the Central Statistics Agency (BPS) and the Yogyakarta Special Region Province Tourism and Creative Economy Office. The scope of the research is in the Special Region of Yogyakarta Province using 11 years of data, namely 2011-2021.

Data analysis method

Panel Data Regression Analysis Method

Testing was carried out using E-views 12 software, and the analysis method applied was regressionpanel data method. Regression using panel data is called a panel data regression model. This

regression method itself combines two types of data, namely time series and cross section datapanel data method. The research model in this study is as follows:

$$\boldsymbol{LNPHR_{it} = \beta 0 + \beta 1\, LNJKW_{it} + \beta 2\, LNPP_{it}}$$

Information :

$LNPHR_{it}$ = Hotel and Restaurant Tax (Million Rupiah)
LNJKW = AmountTourist Visits (Soul)
LNPP = Per Capita Income (Million Rupiah)
β_0 = Constant
β_1, β_2 ... = Partial regression coefficient for each variable
i = Regency/City (Cross Section)
t = Year (Time Series)

Based on the function model above, it is known that the Dependent Variable (PHR) is influenced by the Independent Variables (JKW and PP).

In estimating panel data regression, there are three types of approaches that can be used, namely Common Effect Models (CEM), Fixed Effect Models (FEM) and Random Effect Models (REM). To select the best model, previous testing is carried out.According to Windarjono (2018:372), there are three tests that can be used to determine the most appropriate method for estimating regression from panel data. Chow test to choose between a common effect model or a fixed effect model. The Hausman test is used to choose between fixed effects or random effects. The Lagrange Multiplier test is used to choose between common effect or random effect methods.

Classic assumption test

This classic assumption test aims to ensure the validity and unfamiliarity of research results with the data used, both theoretically and in obtaining valid regression coefficient estimates (Gujarati, 2012). In applying regression, there are two basic assumptions which are the main requirements for using the regression method.

Normality test

Data normality testing is an evaluation of the extent to which data distribution follows a normal pattern. The optimal regression model is expected to have a normal or close to normal data distribution. Winarno (2015: 5.41), the regression model is considered to have a normal distribution if the probability value JB is > 0.05 (α = 0.05). Conversely, if the probability value is <0.05, it can be concluded that the data does not follow a normal distribution.

Multicollinearity Test

The multicollinearity test is a method used to evaluate the correlation between independent variables in an analysis. This test also uses Varience Inflation Factor (VIF), a value that indicates the presence of symptoms of multicollinearity. If the tolerance value is less than 10 or the VIF is more than or equal to 10, this indicates that there is multicollinearity in the data.

Heteroscedasticity Test

The heteroscedasticity test is an evaluation of the residual variance of a regression model applied to research involving non-constant variance (Widarjono, 2018). The Breusch-Pagan Godfrey Test is one of the tests used to determine whether heteroscedasticity is present or not in the data.

Hypothesis Testing (T-stistic test and F test)

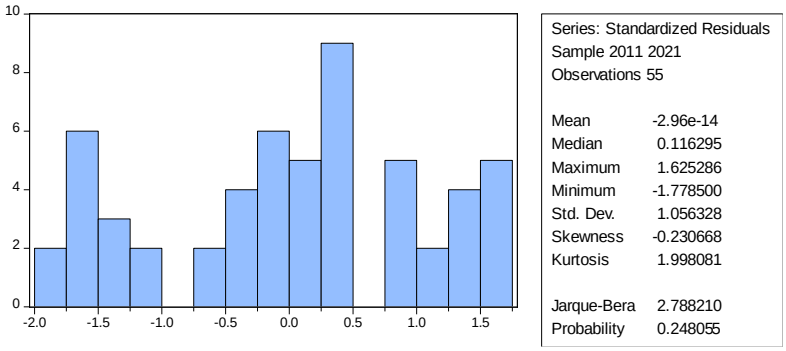
In this research, hypothesis testing will involve simultaneous tests (F-statistics) and partial tests (t-statistics). The t test will be used as a method to test the significance of the relationship between variables X and Y. This test will help in determining whether the independent variable has a significant influence on the dependent variable or not.

Simultaneous testing of regression coefficients was carried out using the F-statistical test. The purpose of this test is to determine whether all the independent variables included in the model have a joint influence on the dependent variable. The following are the steps for testing the F statistic at a 95% confidence level, with degrees of freedom df1 = (k-1) and df2 = (nk), where k is the number of independent variables and n is the number of observations.

Results and Discussion

Normality test

Figure 1. Normality Test Results



Source: Data processed using Eviews (2024)

Based on the results of the normality test in Figure 4, the probability value is 0.248055where it is greater than (α) 5 percent (0.05). So it can be concluded that in this research model the data is normally distributed.

Multicollinearity Test

The following are the results of the Multicollinearity test:

Table 3. Multicollinearity Test Results

	LNJKW	LNPP
LNJKW	1,000000	0.292038
LNPP	0.292038	1,000000

Source: Data processed using Eviews (2024)

Based on Table 3, the results of the multicollinearity test were obtained where the correlation coefficient between the three independent variables in this study showed a coefficient figure of less than 0.80, so it can be concluded through this multicollinearity test that there is no high multicollinearity problem.

Heteroscedasticity Test

Table 4. Heteroscedasticity Test Results

Variables	Coefficient	Std. Error	t-Statistics	Prob.
LNJKW	-0.070545	0.038974	-1.810045	0.0761
LNPP	-0.183963	0.102726	-1.790818	0.0791
C	4.607001	1.738926	2.649338	0.0107

Source: Data processed using Eviews (2024)

From the regression results above, it can be concluded that the REM model used in this research is free from heteroscadasticity because the value of each dependent variable x1 and x2 is greater than the value α = (5%).

Panel Data Method Regression Test Results

Test Chow

Table 5. Chow Test Results

Effects Test	Statistics	df	Prob.
Cross-section F	42.676835	(4.48)	0.0000
Chi-square cross-section	83.409342	4	0.0000

Source: Data processed using Eviews (2024)

Based on Table 5, the P-value obtained is 0.0000, which is smaller than the real level (α) value of 5 percent (0.05), so H0 is rejected so it can be concluded that the Fixed Effect model is more appropriate than*Common Effects Model*to analyze Hotel and Restaurant Taxes in the Regency/City of the Special Region of Yogyakarta Province.

Hausman test

Table 6. Hausman Test Results

Test Summary	Chi-Sq. Statistics	Chi-Sq. df	Prob.
Random cross-section	5.264034	2	0.0719

Source: Data processed using Eviews (2024)

Based on Table 6, the P-value obtained is 0.0719. Because the P-value is > the real level (α) value of 5 percent (0.05), H0 is accepted so it can be concluded that Random Effect is more appropriate than the Fixed Effect model for analyzing this research.

Random Effect Model (REM) Estimation Results

Table 7. Random Effect Model (REM) Estimation Results

Variables	Coefficient	Std. Error	t-Statistics	Prob.
LNJKW	0.723212	0.100272	7.212508	0.0000
LNPDRBP	3.973599	0.372081	10.67940	0.0000
C	-54.83925	6.302305	-8.701458	0.0000
Effects Specification				
			elementary school	Rho
Random cross-section			0.838830	0.8059
Idiosyncratic random			0.411639	0.1941
Weighted Statistics				
R-squared	0.773663	Mean dependent var		3.397523
Adjusted R-squared	0.764957	SD dependent var		0.875312
SE of regression	0.424362	Sum squared resid		9.364322
F-statistic	88.87271	Durbin-Watson stat		1.053163
Prob(F-statistic)	0.000000			
Unweighted Statistics				
R-squared	0.739203	Mean dependent var		23.21231
Sum squared resid	60.25474	Durbin-Watson stat		0.163674

Source: Data processed using Eviews (2024)

The following are the regression coefficients using the Random Effect Model (REM) method:

LNPHRit = 1.526217164e-24 +0.723212LNJKWit+3.973599LNPpit

The constant value (C) in the research model shows a value of 1.526217164e-24. So if the number of tourist visits and per capita income is equal to zero, then the amount of hotel and restaurant tax revenue in Yogyakarta Special Region Province for 2011-2021is zero point zero so it's almost close to zero, ceteris

paribus. This means that there is no significant decrease or increase in Hotel and Restaurant Tax Revenue in the Special Region of Yogyakarta Province in 2011-2021.

Furthermore, the regression coefficient for the Number of Tourist Visits (JKW) in the REM model is0.723212meaning that there is an increase in JKW of 0.1%, then Hotel and Restaurant Tax Revenues in the Special Region of Yogyakarta Province in 2011-2021 will experience an increase of 0.72%, cateris paribus. For the regression coefficient for Per Capita Income (PP) in the REM model, it is equal to3.973599meaning that there is an increase in PP of 0.1%, then Hotel and Restaurant Tax Revenues in the Special Region of Yogyakarta Province in 2011-2021 will experience an increase of 3.97%, cateris paribus.

T-Statistics Test

Table 8. t-Statistics Test Results

Independent Variable	Dependent Variable (Y) = PHPR				
	t-statistics	t-table	Probability	Conclusion	Information
JKW	7.212508	1,675	0.0000	H0 is rejected	Significant
PP	10.67940	1,675	0.0000	H0 is rejected	Significant

Source: Data processed using Eviews (2024)

Based on the table above, it is known that the variable Number of Tourist Visits (JKW) is 0.0000 < (α) 5 percent (0.05) and t-count (7.212508) > t-table (1.675). So it can be concluded that the number of tourist visits partially has a positive and significant effect on hotel and restaurant taxes in the districts/cities of Yogyakarta Special Region Province. The Per Capita Income (PP) variable is 0.0000 < (α) 5 percent (0.05) and t-count (10.67940) > t-table (1.675). So it can be concluded that Per Capita Income partially has a positive and significant effect on Hotel and Restaurant Taxes in the districts/cities of Yogyakarta Special Region Province.

F-Statistics Test

Table 9. F-Statistics Test Results

DF1	DF2	A	F-table	F-stat	Prob	Information
3	52	0.05	2.8387	88.87271	0	H0 is rejected

Source: Data processed using Eviews (2024)

In the output results the F-stat value (88.87271) > F-table (2.8387) then H0 is rejected, meaning that all independent variables together have a significant and significant effect on Hotel and Restaurant Taxes in the districts/cities of Yogyakarta Special Region Province 2011-2021.

The Influence of the Number of Tourist Visits on Hotel and Restaurant Tax Revenues in the Special Region of Yogyakarta Province in 2011-2021

Based on the test results with a regression coefficient value of 0.702467 and a probability value of 0.0000 < α = 0.05 at a 95% confidence level, it can be interpreted that if there is an increase in the number of tourist visits by 1% it will increase Hotel and Restaurant Tax revenues by 0.72% percent, cateris paribus.

This is in accordance with the research hypothesis that the number of tourist visits has a positive effect on hotel and restaurant tax revenues in the Special Region of Yogyakarta Province in 2011-2021.The results of this research are in accordance with research conducted by(Muthia Alvi Aulia, 2023)The results obtained show that the number of tourists has a positive and significant influence on the restaurant tax revenue variable.

The Influence of Per Capita Income on Hotel and Restaurant Tax Revenues in the Special Region of Yogyakarta Province in 2011-2021

Based on the calculation results, it shows that Per Capita Income on Hotel and Restaurant Tax Revenues in Yogyakarta Special Region Province for 2011-2021. With a regression coefficient value of3.973599with a prob value of 0.0000 < α = 0.05 at the 95% confidence level. This means that if there is an increase in Per Capita Income by 1%, it will increase Hotel and Restaurant Tax Revenue by 3.97% percent, cateris paribus. This is in accordance with the research hypothesis that Per Capita Income has a positive influence on Hotel and Restaurant Tax Revenue in Yogyakarta Special Region Province in 2011-2021. The results of this research are in accordance with research conducted by(Siska Lestari, 2016)Per Capita Income has a positive influence on Restaurant Tax Revenue.

Closing

Conclusion

The results of research and testing that have been carried out show that the variable Number of Tourist Visits has a significant and positive effect of 0.72% on hotel and restaurant tax revenues in the Special Region of Yogyakarta Province. Then the Per Capita Income variable has a significant and positive effect of 3.97% on hotel and restaurant tax revenues in the Special Region of Yogyakarta Province. The results of this research are in accordance with the initial research hypothesis. This means that when there is an increase in Per Capita Income, it will be followed by an increase in Hotel and Restaurant Tax revenues.

Suggestion

It is recommended that the government The DIY Provincial Government needs to increase the number of tourists, the number of hotels and in this way the government needs to encourage investment in the hotel, tourism, culture and services sectors which have the potential to increase tax revenues, especially hotel and restaurant taxes, encouraging investment can cover various aspects. This will influence the increase in hotel and restaurant taxes so that local original income will increase.

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