

The Relationship between Hotel Tax, Restaurant Tax, and Entertainment Tax with Local Revenue in Bitung City from 2021 to 2023

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ABSTRACT

Income Original Area (PAD) is reception Which obtained area Local revenue comes from local resources collected based on regional regulations in accordance with applicable laws and regulations. One of the main sources of PAD comes from regional taxes. This study aims to analyze the relationship between hotel taxes, restaurant taxes, and entertainment taxes with Regional Original Income. (PAD) City Bitung. Study This use method quantitative using a correlation analysis approach. The sample used in this study is data on hotel taxes, restaurant taxes, entertainment taxes, and Bitung City's local revenue (PAD) for the 2021-2023 period, with a total of 36 monthly data sets. Data analysis was performed using device soft SPSS version 26 For now closeness and direction of relationship between variables.

INTRODUCTION

Bitung City is a port city in North Sulawesi Province that plays a strategic role in the regional economy. The existence of a Special Economic Zone (SEZ), supported by an international port, opens up significant opportunities for Bitung City to develop the service and tourism sectors, particularly in the hotel, restaurant, and entertainment sectors, which significantly contribute to the regional economy. With its large regional potential and population, Bitung City is expected to leverage its resources to increase independence and optimize regional revenue.

Regional revenue is a fundamental aspect in supporting development and governance at the regional level. Through this revenue, local governments can strategize to improve public welfare and strengthen infrastructure and public services. Therefore, optimizing regional revenue sources is key to achieving fiscal independence and effective development at the local level.

One of the main components of the regional revenue structure is Locally-Owned Revenue (PAD). Locally-Owned Revenue (PAD) is a source of regional revenue that authorizes local governments to finance development based on their local potential, a concrete manifestation of decentralization (Yasser & Widajantie, 2022). PAD includes local taxes, regional levies, profits from Regionally-Owned Enterprises (BUMD), and other legitimate local revenue (Suwarsa & Hasibuan, 2021).

Based on Law Number 28 of 2009, regional taxes in Indonesia are divided into two categories: provincial taxes and district/city taxes. Provincial taxes consist of five types of taxes, while district/city taxes consist of eleven types of taxes, including hotel taxes, restaurant taxes, and entertainment taxes. These three types of taxes are closely related to the service and tourism sectors, reflecting the level of consumption and mobility of the community. Hotel taxes are levied on lodging services, restaurant taxes are levied on food and beverage consumption, and entertainment taxes are levied on the organization of entertainment or recreational activities.

These three types of taxes have the potential to significantly contribute to local revenue (PAD), particularly in areas with a growing tourism sector, such as Bitung City. Theoretically, increased tourism activity and public consumption in the hotel, restaurant, and entertainment sectors will be followed by increased regional tax revenue. However, based on observations and preliminary data, problems remain, such as low levels of taxpayer compliance and discrepancies between tax revenue targets and realization in Bitung City in previous years. This situation raises questions about the empirical relationship between hotel taxes, restaurant taxes, and entertainment taxes and local revenue.

Research on the relationship between hotel tax, restaurant tax and entertainment tax with PAD has been carried out by many previous researchers, but the results study the show inconsistency interregional and the research period. For example, research by Biki and Udaili (2020) in Bone Bolango Regency showed that hotel and entertainment taxes had no significant relationship with PAD, while restaurant taxes did. Meanwhile, research by Olga and Andayani (2021) in East Java Province found that all three taxes had a significant

relationship. with PAD. Study other by Jemsi et al. (2020) in Regency Sikka shows that restaurant tax and entertainment tax have a significant relationship with PAD, while hotel tax does not.

Different findings were also shown by Lewasari et al. (2020) in Bandar Kota Lampung, in where tax hotel own connection significant with PAD, but tax restaurant and tax entertainment No. As for study by Nariswari and Muchtolifah (2023) in Madiun Regency showed that restaurant tax has connection significant with PAD, temporary tax entertainment and regional levies No significant. Difference results This show existence variation The relationship between the type of tax and PAD depends on the economic, social and potential characteristics of each region.

Besides That, there is also gap in approach theoretical (theory gap) in previous studies. Several studies, such as Olga and Andayani (2021) and Biki and Udaili (2020), use the theory of state revenue and expenditure as a basis for explaining the contribution of regional taxes to PAD. However, studies other use perspective economy Islam or fiscal effectiveness theory. These differences in approach indicate the lack of uniformity theory Which used for understand connection between tax regions and PAD comprehensively.

For the reasons mentioned above, the researcher is interested in further examining the relationship between hotel taxes, restaurant taxes, and entertainment taxes and local revenue (PAD). Therefore, the author is interested in choosing the title "The Relationship Between Hotel Taxes, Restaurant Taxes, and Entertainment Taxes and Locally Generated Revenue (PAD) in Bitung City for 2021-2023."

LITERATURE REVIEW

In understanding the relationship between state revenues and expenditure, the fiscal theory put forward by John Maynard Keynes is one of the foundations main in framework policy economy modern. Theory This Keynes emphasized the importance of the government's active role in managing the economy through fiscal instruments, namely state revenue from taxes and state expenditure in the form of public spending. Keynes argued that fiscal intervention is essential, especially when there is economic imbalance, such as slowing growth or low purchasing power.

Therefore, Keynesian fiscal theory serves as a relevant theoretical basis for explaining how reception from sector tax, including tax hotel, tax restaurant, and entertainment tax, can be directed to support increasing PAD through effective spending policies. Theory reception and expenditure country is Wrong One theory The main focus of public finance is explaining how the state, including local governments, obtains revenue sources and how these revenues are used to finance public expenditures for the welfare of the community. this perspective, tax becomes Wrong One component The most important source of revenue due to its sustainable and debt-free nature (Mardiasmo, 2020). In the context of regional government, PAD reflects a region's ability to finance government activities without being fully dependent on the central government. Regional taxes such as hotel tax, restaurant tax, and entertainment tax are component

important PAD Which including in theory state revenue and state expenditure (Safitri, Ningsih, & Erion, 2023). Funds from these taxes are used for public expenditures, such as infrastructure development, public services, and other social sectors. This theory asserts that the greater the revenue from regional taxes, the greater a region's ability to increase its spending to meet community needs. Therefore, optimizing hotel taxes, restaurant taxes, and entertainment taxes will have a direct impact on increasing local revenue (PAD) as a regional revenue instrument.

In this study, the theory of state revenue and expenditure serves as the basis for examining the relationship between hotel taxes, restaurant taxes, and entertainment taxes and local revenue (PAD). These three types of taxes constitute part of regional revenue and, if optimally managed, will increase the fiscal capacity of local governments to finance various public needs. By Because That, hypothesis Which submitted is that each Taxes related to PAD are based on the assumption that increased revenue from these sectors will contribute directly to increasing PAD, thereby increasing the capacity of local government spending on development and public services.

Understanding Accountancy

Accounting is a process of recording, classifying, and recording regional revenues. In the context of regional government, PAD reflects the region's ability to finance government activities without being fully dependent on the central government. Regional taxes such as hotel tax, restaurant tax, and entertainment tax are component important PAD Which including in theory State revenue and state expenditure (Safitri, Ningsih, & Erion, 2023). Funds from these taxes are used for public expenditures, such as infrastructure development, public services, and other social sectors.

Understanding Tax Accounting

Tax accounting is a process of recording, classifying and summarizing transaction economy Which related with obligation taxation taxpayers which ends with the preparation of fiscal financial reports in accordance with tax laws. Tax accounting is a part of accounting that made on base principle Which arranged by Constitution Taxation. In accounting tax will discussed all something Which related with recording and reporting of all financial transactions to determine the amount of tax that must be paid by the Taxpayer.

Function Tax Accounting

A number of function accountancy tax is as following:

1. Planning Strategic

Tax payment data serves as an assessment material for a company's performance in the previous period, so that it can plan future strategies in tax matters.

2. Analysis

Functions to determine the amount of tax that will be the company's responsibility in the future.

3. Publication

Providing financial reports for investors or other publication purposes. Good tax reporting will also contribute to good company performance.

4. Comparator

Documentation of annual tax data is very important to be used as comparative material to show tax developments in each period.

Understanding Tax

According to Ariffin and Sitabuana (2022), taxes are mandatory in social life, where all levels of society are required to contribute by paying dues to the state based on the 1945 Constitution of the Republic of Indonesia. Furthermore, according to Mardiasmo (2020:3), taxes have the following elements:

Contribution from people to the country.

- Based on Constitution.
- Without service lead or counter-performance from country in a way direct can felt.
- Used For finance House ladder country, namely expenditures that benefit the wider community.

METHODOLOGY

This type of research is quantitative research. Quantitative research is conducted by taking measurements, so researchers use research instruments in collecting data. Symptoms in quantitative research are classified into research variables, so researchers conduct study with limit a number of variables study just. In words other study quantitative is study Which the data shaped Quantitative figures or qualitative data. This research emphasizes theory testing through measuring research variables with instruments, as well as statistical data analysis (Sugiyono, 2022:8).

Quantitative methods are called traditional methods because they are methods This Already Enough long used so that tradition as method for research. Method This as method scientific Because has fulfil scientific principles that is concrete/empirical, objective, measurable, rational, And also systematic. This method is called a quantitative method because the research data is in the form of numbers and the analysis uses statistics (Sugiyono, 2020).

Population and Sample

Population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. Therefore, in this research, the target is population is data historical from Body Income Area (BAPENDA) Bitung City for the 2021-2023 period with a population of 36.

A sample is a part of the number and characteristics that the population has the sample of this research is data regarding the Regional Revenue Agency. (BAPENDA) City Bitung in the form of data historical and data Which providing information on the realization of Tax Revenue and Regional Original Revenue.

Method Collection Data

In this study, the data collection method uses documentation techniques, methods documentation is collection techniques data to view data in a way clear Which the original Because in accordance with archives Which There is in agencies. This method is used to collect data in the form of:

- Data Income Original area (PAD) City Bitung year 2021- 2023.
- Data Income tax hotel, tax restaurant, And tax entertainment during period 2021-2023.

RESEARCH RESULT

Analysis Statistics Descriptive

Descriptive statistics is a part of statistics to describe or describe data. Analysis descriptive in study the data collected for this study covers 2021-2023, with 36 data points. The results of the descriptive statistical tests can be seen in the following table:

Table 1 Results Test Statistics Descriptive Descriptive Statistics

N	Minimum	Maximum	Mean	Standard Deviation
Tax Hotel (X1)	36 30191967	972605271	308468622.94	245205834.390
Tax Restaurant (X2)	36 196840207	678065078	397827915.47	110278088.367
Tax Entertainment (X3)	36 11183474	76961273	32962754.47	13582512.070
Income Original Area (Y)	36 5108471431	7902114006	6408284673.94	710163556.600
Valid N (listwise)	36			

Source: data secondary ones processed with SPSS, 2025

According to the table above, it is known that the data used in this study amounted to 36 data on the realization of tax revenue and local original income. (PAD) Which observed during period year 2021 until 2023. Variables Hotel Tax (X1) own mark minimum as big as Rp 30,191,967 And maximum amounted to Rp 972,605,271, with an average of Rp 308,468,622.94 and a standard deviation of Rp 245,205,834.39. Restaurant Tax (X2) has a minimum value of Rp 196,840,207 and a maximum of Rp 678,065,078, with an average of Rp 397,827,915.47 as well as standard deviation as big as Rp 110,278,088.37. Tax Entertainment (X3) shows a minimum value of Rp. 11,183,474 and a maximum of Rp. 76,961,273, with average as big as Rp 32,962,754.47 And standard deviation of Rp. 13,582,512.07. Meanwhile that, the Original Income variable Regional (PAD) as variables bound (Y) own mark minimum as big as Rp 5,108,471,431 and a maximum of Rp. 7,902,114,006, with an average of Rp. 6,408,284,673.94 and a standard deviation of Rp. 710,163,556.60.

Test Classical Assumptions

In classical assumption testing, the aim is to determine whether the data meets basic assumptions. The only test performed in this study was the normality test.

Test Normality

Table 2. One-Sample Kolmogorov-Smirnov Test Results Kolmogorov-Smirnov Test
 Unstandardized Residual

N		36
Normal Parameters ^{a, b}	Mean	.0000001
	Standard Deviation	541803291.129405
		40
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.055
Test Statistics		.086
Asymp. Sig. (2- tailed)		.200 ^{c, d}

Source: data secondary ones processed with SPSS, 2025

Objective from test normality in study This is for test whether the research variable data is normally distributed, thus fulfilling the correlation test assumptions Pearson. Test This done use Kolmogorov-Smirnov. If the significance value is >0.05, the data is normally distributed. The following are the results of the normality test:

Based on table 4.2, it is identified that all data used are normally distributed, where based on the significance value of Asimp. Sig. (2-tailed) shows a value of 0.200 which means it is more than 0.05.

Test Correlation

Table 3. Results Correlation Test
 Correlations

Tax Hotel			Tax Restaurant	Tax Entertainment	Income Original Area
Tax Hotel	Pearson Correlation	1	.339 *	.247	.407 *
	Sig. (2- tailed)		.043	.146	.014
	N	36	36	36	36
Tax Restaurant	Pearson Correlation	.339 *	1	.496 **	.583 **
	Sig. (2- tailed)	.043		.002	.000
	N	36	36	36	36
Tax Entertainment	Pearson Correlation	.247	.496 **	1	.162
	Sig. (2- tailed)	.146	.002		.346
	N	36	36	36	36
Income Original Area	Pearson Correlation	.407 *	.583 **	.162	1
	Sig. (2- tailed)	.014	.000	.346	
	N	36	36	36	36

Correlation is significant at the 0.05 level (2- tailed).

Correlation is significant at the 0.01 level (2- tailed).

Source: data secondary processed with SPSS, 2025

Based on the results of the Pearson correlation test shown in the table above, the relationship between Hotel Tax, Restaurant Tax, and Entertainment Tax variables and Bitung City's Regional Original Income (PAD) during the 2021–2023 research period was obtained. The correlation coefficient (r) value was used to determine the direction of the correlation. And strength connection between variables, whereas mark significance (Sig. 2- tailed) is used to determine whether the relationship is significant or not at the 95% confidence level ($\alpha = 0.05$).

1. Hotel tax has a correlation coefficient of 0.407 with a significance value of 0.014 (< 0.05). This indicates a positive and significant relationship between hotel tax and local revenue (PAD), with a moderate level of correlation. This means that increases in hotel tax revenue tend to be followed by increases in local revenue. Thus, hotel tax provides contribution Which Enough means to improvement PAD Bitung City, although not a dominant factor.
2. Tax Restaurant own mark coefficient correlation as big as 0.583 with significance value 0,000 (< 0.01). Results This show existence connection A fairly strong and significant positive relationship exists between Restaurant Tax and PAD. Thus, Restaurant Tax is the type of regional tax that has the strongest relationship to increasing PAD. This indicates that the bigger reception from Tax Restaurant, the taller as well as the Regional Original Income received by the Bitung City Government.
3. Entertainment Tax has a correlation coefficient value of 0.162 with a significance value of 0.346 (> 0.05). Results This show that connection between Entertainment Tax and PAD is positive but not significant, with a level of connection Which very weak. It means, change reception Entertainment Tax No influential in a way means to change PAD. This condition can be caused by the relatively small and unstable contribution of Entertainment Tax from year to year compared to other types of taxes.
4. In a way overall, results test correlation shows that Tax Hotel and Tax Restaurant own connection Which positive and significant to Regional Original Income, while Entertainment Tax, has a positive but insignificant relationship. Thus, it can be concluded that increasing regional tax revenue, particularly from the hotel and restaurant sector, has the potential to drive growth. Income Original Area City Bitung, whereas sector tax entertainment has not had a significant impact on increasing PAD.

Hypothesis Testing

- Based on the results of the correlation analysis, Hotel Tax has a correlation coefficient of 0.407 with a significance value of 0.014 (< 0.05). This indicates a positive and significant relationship between Hotel Tax and Bitung City's Regional Original Income (PAD), with a level of
- moderate relationship. This means that an increase in Hotel Tax revenue tends to be followed by an increase in PAD. This result supports the alternative hypothesis. (H_{a1}), so that **H_{01} rejected And H_{a1} accepted**, which means Hotel tax has a significant relationship with PAD.
- Results analysis show that Tax Restaurant own mark The correlation

coefficient is 0.583 with a significance of 0.000 (<0.01). This indicates existence connection positive Which Enough strong and significant between Restaurant Tax with PAD. The greater the revenue from Restaurant Tax, the taller PAD Which accepted by Government City Bitung. Therefore, these results support the alternative hypothesis (H_{a2}), so that **H_{02} is rejected and H_{a2} is accepted**, confirming that Restaurant Tax has the most significant relationship with PAD.

- Tax Entertainment own mark coefficient correlation as big as 0.162 with the significance value is 0.346 (> 0.05), which indicates a positive but insignificant relationship with PAD. This very weak level of relationship indicates that changes in revenue from Entertainment Tax are not significantly related to PAD in Bitung City. Thus, these results support the null hypothesis (H_{03}), so that **H_{03} is accepted and H_{a3} is rejected**, which means that Entertainment Tax has a relatively positive relationship. small And No stable compared to Tax Hotel and Tax Restaurant.

Contribution Tax Hotel to Income Original Area

Table 4. Hotel Tax Contribution to Income Original Region Year 2021

Month	Realization Tax Hotel	Original Income Area	Contribution Tax
January	Rp. 30,191,967	Rp 5,776,853,424	0.52 %
February	Rp. 84,975,230	Rp 5,108,471,431	1.66 %
March	Rp. 497,856,070	Rp 6,390,984,583	7.79 %
April	Rp. 100,261,353	Rp 5,494,289,083	1.83 %
May	Rp. 106,216,908	Rp 6,106,491,115	1.74 %
June	Rp. 116,897,680	Rp 5,900,458,701	1.98 %
July	Rp. 129,544,122	Rp 5,280,655,738	2.45 %
August	Rp. 115,328,917	Rp 6,132,935,550	1.88 %
September	Rp 109,765,402	Rp 6,350,578,110	1.73 %
October	Rp 118,406,571	Rp 6,815,388,803	1.74 %
November	Rp 119,555,754	Rp 5,980,010,834	2.00 %
December	Rp. 185,516,398	Rp 6,147,513,616	3.02 %

Source: Body Income Area City Bitung (2025)

Hotel tax contributions to local revenue (PAD) throughout 2021 showed significant fluctuations. The highest contribution occurred in March, at 7.79%, show that income tax hotel on month This makes a large contribution to PAD, possibly due to high hotel occupancy or the presence of large events that attract tourists. On the other hand, the contribution lowest recorded on month January as big as 0.52%, signify Hotel taxes contributed relatively little at the beginning of the year, likely due to the low tourist season following the end-of-year holidays. For most other months, contributions ranged from 1.7% to 3%, so hotel taxes remain a stable source of local revenue, albeit in a relatively small percentage.

Table 5. Contribution Tax Hotel Regarding Regional Original Income in 2022

Month	Realization Tax Hotel	Income Original Area	Contribution Tax
January	Rp. 153,902,452	Rp 6,732,114,702	2.29 %
February	Rp. 110,220,269	Rp 5,847,129,381	1.89 %
March	Rp. 141,544,938	Rp 7,413,980,435	1.91 %
April	Rp. 149,461,728	Rp 6,052,713,018	2.47 %
May	Rp. 109,486,387	Rp 7,005,381,224	1.56 %
June	Rp. 197,629,343	Rp 5,210,854,097	3.79 %
July	Rp. 248,510,953	Rp 6,718,734,551	3.70 %
August	Rp. 172,799,179	Rp 6,443,892,614	2.68 %
September	Rp. 222,664,435	Rp 5,838,420,884	3.81 %
October	Rp. 256,055,758	Rp 6,221,496,017	4.11 %
November	Rp 273,487,921	Rp 6,526,016,420	4.19 %
December	Rp 335,477,275	Rp 7,902,114,006	4.25 %

Source: Body Income Area City Bitung (2025)

Hotel tax contributions to local revenue (PAD) throughout 2022 showed an increasing trend in the second half of the year. The highest contribution occurring December was 4.25%, indicating that hotel taxes made a significant contribution. to PAD in end year, possibility Because height tourist visits moment holiday. On the contrary, contribution lowest recorded on month May's figure was 1.56%, indicating a relatively small contribution of hotel taxes to local revenue (PAD), likely due to the low tourist season. Overall, most months are in the 2-4% range, so hotel taxes remain a fairly stable source of local revenue and will increase towards the end of the year.

Table 6. Contribution Tax Hotel to Regional Original Income in 2023

Month	Realization Tax Hotel	Original Income Area	Contribution Tax
January	Rp 380,456,712	Rp 6,942,137,219	5.48 %
February	Rp 421.235.104	Rp 6,184,805,701	6.81 %
March	Rp 373,395,194	Rp 6,087,390,562	6.13 %
April	Rp 842,917,530	Rp 7,334,906,481	11.49 %
May	Rp 972,605,271	Rp 5,738,261,944	16.95 %
June	Rp 846,315,171	Rp 6,890,412,308	12.28 %
July	Rp 525,432,765	Rp 6,217,399,850	8.45 %
August	Rp 403.239.203	Rp 6,091,728,036	6.62 %
September	Rp 384,239,203	Rp 7,330,415,570	5.24 %
October	Rp 553,348,708	Rp 7,314,309,911	7.57 %
November	Rp 563,038,315	Rp 7,645,804,229	7.37 %
December	Rp 752,890,240	Rp 7,523,198,114	10.01 %

Source: Body Income Area City Bitung (2025)

The contribution of hotel tax to PAD in 2023 shows an increase Which significant compared to year previously, especially on the second half of the year. The highest contribution occurred in May at 16.95%, indicating that hotel taxes contributed significantly to local revenue (PAD), likely due to high hotel occupancy rates or major events held during that month. Conversely, the lowest contribution was recorded in September at 5.24%, indicating a relatively lower contribution of hotel taxes to local revenue. In a way overall, part big month own contribution between 5–12%, so that tax hotel become source PAD Which very significant and fluctuates according to the tourist season or certain events

Contribution Tax Restaurant to Income Original

Table 7. Contribution of Restaurant Taxes to Regional Income Original Area Year 2021

Month	Realization Tax Restaurant	Income Original Area	Contribution Tax
January	Rp. 242,054,409	Rp 5,776,853,424	4.19 %
February	Rp. 215,156,270	Rp 5,108,471,431	4.22 %
March	Rp. 196,840,207	Rp 6,390,984,583	3.08 %
April	Rp. 226,207,824	Rp 5,494,289,083	4.12 %
May	Rp. 325,488,110	Rp 6,106,491,115	5.33 %
June	Rp. 393,217,581	Rp 5,900,458,701	6.66 %
July	Rp. 278,367,220	Rp 5,280,655,738	5.27 %
August	Rp 227,894,613	Rp 6,132,935,550	3.72 %
September	Rp 362,180,745	Rp 6,350,578,110	5.71 %
October	Rp 418,509,289	Rp 6,815,388,803	6.14 %
November	Rp 439,149,481	Rp 5,980,010,834	7.34 %
December	Rp. 560,411,112	Rp 6,147,513,616	9.12 %

Source: Body Income Area City Bitung (2025)

The contribution of restaurant taxes to local revenue (PAD) throughout 2021 showed a significant increase, particularly towards the end of the year. The highest contribution was recorded in December at 9.12%, indicating that restaurant taxes contributed the most to PAD at the end of the year, likely related to the surge in consumer spending and visits. to restaurant on season holiday. On the contrary, contribution lowest occurred in March at 3.08%, indicating a smaller restaurant tax contribution in beginning year, Possible Because existence period low in activity culinary and visit to restaurant. In a way overall, contribution tax restaurant throughout the year This varies between 3.08% until 9.12%, with months end year show improvement Which stable, make it source PAD Which increasingly significant towards the end of the year.

Table 8. Contribution Tax Restaurant Regarding Regional Original Income in 2022

Month	Realization Tax Restaurant	Original Income Area	Contribution Tax
January	Rp. 446,916,677	Rp 6,732,114,702	6.63 %

February	Rp. 341,442,184	Rp 5,847,129,381	5.84 %
March	Rp. 370,199,130	Rp 7,413,980,435	4.99 %
April	Rp. 379,730,448	Rp 6,052,713,018	6.27 %
May	Rp. 386,487,940	Rp 7,005,381,224	5.52 %
June	Rp. 455,159,850	Rp 5,210,854,097	8.73 %
July	Rp. 365,489,670	Rp 6,718,734,551	5.44 %
August	Rp. 416,772,176	Rp 6,443,892,614	6.47 %
September	Rp. 336,620,628	Rp 5,838,420,884	5.76 %
October	Rp. 510,081,884	Rp 6,221,496,017	8.19 %
November	Rp 518,123,456	Rp 6,526,016,420	7.95 %
December	Rp 565,128,345	Rp 7,902,114,006	7.15 %

Source: Body Income Area City Bitung (2025)

The contribution of restaurant taxes to local revenue (PAD) throughout 2022 showed significant fluctuations, with the highest contribution recorded in June at 8.73%. This may reflect increased public spending on restaurants in the first half of the year, or events that attracted more visitors. The lowest contribution occurred in March at 4.99%, indicating that restaurant taxes contributed less to local revenue at the beginning of the year, possibly consequence period low in consumption restaurant. In a way Overall, restaurant tax contributions throughout the year varied between 4.99% and 8.73%, with months second until end year show contribution stable, making restaurant tax an important source of PAD.

Table 9. Contribution Tax Restaurant Towards Regional Original Income in 2023

Month	Realization Tax Restaurant	Original Income Area	Contribution Tax
January	Rp 456,789,123	Rp 6,942,137,219	6.58 %
February	Rp 398,456,789	Rp 6,184,805,701	6.44 %
March	Rp 447,004,414	Rp 6,087,390,562	7.35 %
April	Rp 409,328,517	Rp 7,334,906,481	5.58 %
May	Rp 406,225,108	Rp 5,738,261,944	7.08 %
June	Rp 410,525,906	Rp 6,890,412,308	5.96 %
July	Rp 328,604,579	Rp 6,217,399,850	5.28 %
August	Rp 320,824,980	Rp 6,091,728,036	5.27 %
September	Rp 423,187,294	Rp 7,330,415,570	5.77 %
October	Rp 440,016,169	Rp 7,314,309,911	6.02 %
November	Rp 678,065,078	Rp 7,645,804,229	8.86 %
December	Rp 625,147,751	Rp 7,523,198,114	8.31 %

Source: Body Income Area City Bitung (2025)

The contribution of restaurant taxes to local revenue (PAD) throughout the year showed significant fluctuations, with the highest contribution recorded in November at 8.86%, indicating the largest contribution of restaurant taxes to

PAD, possibly due to high consumer visits to restaurants at the end of the year or the presence of major events. The lowest contribution was recorded in July at 5.28%, indicating that restaurant taxes contributed less in the middle of the year, which may be due to seasonal factors or a decrease in economic activity. Overall, the contribution of restaurant taxes throughout the year varied between 5.27% and 8.86%, with the final months of the year showing a stable and substantial contribution, making it one of the main sources of PAD.

Contribution Tax Entertainment to Income Original Area

Table 10. Contribution of Entertainment Tax to Revenue Original Area Year 2021

Month	Realization Tax Entertainment	Original Income Area	Contribution Tax
January	Rp. 23,535,358	Rp 5,776,853,424	0.41 %
February	Rp. 16,687,792	Rp 5,108,471,431	0.33 %
March	Rp. 18,707,709	Rp 6,390,984,583	0.29 %
April	Rp. 20,619,907	Rp 5,494,289,083	0.38 %
May	Rp. 16,109,073	Rp 6,106,491,115	0.26 %
June	Rp. 23,265,218	Rp 5,900,458,701	0.39 %
July	Rp. 19,233,920	Rp 5,280,655,738	0.36 %
August	Rp. 12,745,118	Rp 6,132,935,550	0.21 %
September	Rp. 11,183,474	Rp 6,350,578,110	0.18 %
October	Rp. 14,992,620	Rp 6,815,388,803	0.22 %
November	Rp. 17,030,725	Rp 5,980,010,834	0.29 %
December	Rp. 49,682,138	Rp 6,147,513,616	0.81 %

Source: Body Income Area City Bitung (2025)

The contribution of entertainment tax to PAD throughout 2021 shows contribution Which relatively small, with contribution highest recorded in the month December as big as 0.81%, Which Can related with improvement entertainment spending during the holiday season. In contrast, the lowest contribution occurred in September at 0.18%, reflecting a very small entertainment tax contribution during that period, possibly due to low entertainment activity during that period. month the. In a way overall, contribution tax entertainment throughout This year varies between 0.18% until 0.81%, with fluctuations Which No too big, making it as Wrong One source PAD Which relatively small If compared to other tax sectors.

Table 11. Contribution Tax Entertainment Regarding Regional Original Income in 2022

Month	Realization Tax Entertainment	Original Income Area	Contribution Tax
January	Rp. 45,676,711	Rp 6,732,114,702	0.68 %
February	Rp. 38,901,909	Rp 5,847,129,381	0.67 %

March	Rp. 31,600,618	Rp 7,413,980,435	0.43 %
April	Rp. 37,056,951	Rp 6,052,713,018	0.61 %
May	Rp. 29,025,091	Rp 7,005,381,224	0.41 %
June	Rp. 76,961,273	Rp 5,210,854,097	1.48 %
July	Rp. 37,312,182	Rp 6,718,734,551	0.56 %
August	Rp. 48,310,091	Rp 6,443,892,614	0.75 %
September	Rp. 27,981,745	Rp 5,838,420,884	0.48 %
October	Rp. 34,062,436	Rp 6,221,496,017	0.55 %
November	Rp. 48,930,911	Rp 6,526,016,420	0.75 %
December	Rp. 49,465,600	Rp 7,902,114,006	0.63 %

Source: Body Income Area City Bitung (2025)

The contribution of entertainment tax to PAD throughout the year shows fluctuations Which Enough significant, with contribution highest recorded on month June amounted to 1.48%, Which Possible related with program entertainment or festival big which attracts many visitors. The lowest contribution was recorded in May at 0.41%, indicating a small contribution of entertainment tax during that period, possibility consequence low activity entertainment in month the. Overall, entertainment tax contributions throughout the year varied between 0.41% and 1.48%, with certain months such as June, August, and November showing more significant contributions than others.

Table 12. Contribution Tax Entertainment Towards Regional Original Income in 2023

Month	Realization Tax Entertainment	Original Income Area	Contribution Tax
January	Rp. 38,215,704	Rp 6,942,137,219	0.55 %
February	Rp. 33,907,182	Rp 6,184,805,701	0.55 %
March	Rp. 33,297,605	Rp 6,087,390,562	0.55 %
April	Rp. 36,408,517	Rp 7,334,906,481	0.50 %
May	Rp. 41,772,306	Rp 5,738,261,944	0.73 %
June	Rp. 35,081,001	Rp 6,890,412,308	0.51 %
July	Rp. 30,874,228	Rp 6,217,399,850	0.50 %
August	Rp. 38,192,547	Rp 6,091,728,036	0.63 %
September	Rp. 40,603,294	Rp 7,330,415,570	0.55 %
October	Rp. 48,447,503	Rp 7,314,309,911	0.66 %
November	Rp. 29,576,782	Rp 7,645,804,229	0.39 %
December	Rp. 31,203,922	Rp 7,523,198,114	0.41 %

Source: Body Income Area City Bitung (2025)

The contribution of entertainment tax to local revenue (PAD) throughout the year showed relatively stable fluctuations. The highest contribution was recorded in May at 0.73%. Which Can So related with improvement activity entertainment or program big in month the. Temporary That, contribution lowest

recorded on month November amounted to 0.39%, Which Possible reflect decline in income Entertainment tax revenues peak at the end of the year, leading up to the holiday season. Overall, entertainment tax contributions throughout the year varied between 0.39% and 0.73%, with modest fluctuations, making it a stable, though not dominant, source of local revenue.

DISCUSSION

Connection Tax Hotel with Income Original Area (PAD)

Based on results testing, there is connection Which positive and significant between Tax Hotel with Income Original Area (PAD) City Bitung. Matter this is proven with mark coefficient correlation as big as 0.407 And mark significance 0.014 (<0.05), indicating that Hotel Tax has a significant relationship with Regional Original Revenue (PAD). Although the relationship is considered moderate, this result indicates that an increase in Hotel Tax revenue tends to be followed by an increase in PAD. Therefore, it can be concluded that Hotel Tax has a significant relationship with the increase in Bitung City's PAD, although it is not a dominant factor in overall regional revenue.

When linked to the theory of State Revenue and Expenditure (fiscal theory) put forward by John Maynard Keynes, taxes as an instrument of state or regional revenue have an important role in financing expenditure. public and support development. In matter This, connection the relationship between hotel tax and Bitung City's local revenue (PAD) demonstrates the sector's potential to support development financing and public services. Although this relationship is not yet a dominant factor, the potential of hotel tax to increase local revenue (PAD) requires continued attention through improvements in the management and oversight of the hotel tax sector, to optimize its support for the region's fiscal capacity.

The results of this study align with those of several previous studies, which also showed a positive relationship between Hotel Tax and PAD, although it is not always the primary factor influencing overall regional revenue. Therefore, better management of Hotel Tax is essential. effective, Good through improvement quality supervision, data collection hotel, and withdrawal strategy tax, can be a step important to improve the relationship between Hotel Tax and Bitung City's PAD in the future.

Connection Tax Restaurant with Income Original Regional (PAD)

Based on the test results, Restaurant Tax shows a strong and significant positive relationship with Bitung City's Regional Original Income (PAD). This is evidenced by a correlation coefficient of 0.583 and a value of 0.583. significance 0,000 (<0.01), Which show that connection between Restaurant Tax and PAD very significant. With thus, Tax Restaurant is a type of regional tax that has the strongest relationship to increasing PAD. It means, the bigger reception from Tax Restaurant, the taller as well as PAD received by the Bitung City Government.

When linked to the theory of State Revenue and Expenditure (fiscal theory) put forward by John Maynard Keynes, tax revenue plays a role role important in support expenditure public and regional development. In this case,

the strong relationship between Restaurant Tax and PAD shows that this sector has a very significant role in increasing capacity fiscal area, which on its turn can be used to finance various development projects and public services in Bitung City.

The results of this study are in line with the findings of several previous researchers. Which also disclose that Tax Restaurants have a significant relationship with local revenue (PAD). Therefore, more effective management of restaurant taxes, whether through increased oversight, restaurant data collection, or tax collection strategies, can further optimize this positive relationship and have a greater impact on increasing Bitung City's PAD.

Connection Tax Entertainment with Income Original Regional (PAD)

Based on the test results, Entertainment Tax shows a positive relationship with Bitung City's Regional Original Income (PAD), but this relationship is not significant.

This is evidenced by a correlation coefficient of 0.162 and a significance value of 0.346 (>0.05), indicating that although there is a positive relationship between Entertainment Tax and PAD, the relationship is very weak and insignificant. This means that changes in Entertainment Tax revenue do not significantly affect changes in PAD.

This condition can be caused by the relatively small contribution of Entertainment Tax. And not stable from year to year compared to other types of tax. Entertainment Tax tends to fluctuate more, possibly due to seasonal factors or a reliance on the entertainment sector, which may not be active year-round. As a result, the relationship between Entertainment Tax and Regional Original Revenue (PAD) cannot be used as a strong indicator of overall PAD growth.

If it is linked to the theory of State Revenue and Expenditure (fiscal theory) put forward by John Maynard Keynes, which states that tax revenue is one of the main instruments for funding public expenditure. And development area, so connection Tax Entertainment with PAD. This weak figure reflects that this sector has not yet made its maximum contribution to income area. In context theory fiscal, connection tax which stronger should be able to support financing development and service more efficient public.

However, although contribution Tax Entertainment is not big, management of this sector is still important. Income from Tax Entertainment, although not stable, still can be a supplement to local revenue (PAD) if managed properly. Therefore, improving the effectiveness of entertainment tax oversight and collection strategies can strengthen this relationship and, in the long term, increase its impact on local revenue (PAD), in line with fiscal theory principles that emphasize the importance of optimizing regional revenue sources to support development.

CONCLUSION

1. Hotel Tax has a correlation coefficient of 0.407 with a significance value of 0.014 (<0.05). This indicates a positive relationship. significant between Tax

Hotel And PAD, with level connection which is being. It means, improvement reception Tax Hotel tend followed by increasing the Original Regional Income of Bitung City.

2. Restaurant Tax has a correlation coefficient of 0.583 with a significance level of 0.000 (<0.01). These results indicate a strong and significant positive relationship between Restaurant Tax and Regional Original Revenue (PAD). Thus, Restaurant Tax has the strongest relationship to increasing Regional Original Revenue (PAD) in Bitung City.
3. The Entertainment Tax has a correlation coefficient of 0.162 with a significance level of 0.346 (>0.05). These results indicate a positive but insignificant relationship between Entertainment Tax and Regional Original Revenue (PAD), with a very weak correlation. This means that changes in Entertainment Tax revenue do not significantly impact changes in PAD.

RECOMMENDATION

1. The Bitung City regional government is advised to increase the effectiveness of the management and collection of Hotel Tax and Restaurant Tax, considering the variables This proven relate significant with Income Original Region. Strengthening system reporting, supervision must tax, as well as Digitizing tax services can be a strategic step in optimizing hotel and restaurant tax revenues.
2. For Entertainment Tax, the government needs to conduct a comprehensive evaluation and design appropriate improvement strategies, such as expanding the tax base and also tightening supervision of taxpayers. With step the, expected connection tax entertainment with PAD can increase significantly in the future.

ADVANCED RESEARCH

For future researchers, it is recommended to add other variables such as Advertising Tax, Street Lighting Tax, or Regional Levies, and extend the research period to obtain more comprehensive results. Furthermore, future researchers can also use different approaches or analytical methods to enrich the research findings regarding the factors influencing Regional Original Income.

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