

## RESEARCH ARTICLE

# POTENTIAL AND STRATEGY INCREASE OF INCOME ORIGINAL REGIONAL FROM HOTEL TAX (A CASE AT CITY OF SERANG, BANTEN PROVINCE, INDONESIA)

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## ABSTRACT

This research aim to know: (1) determine potential of income original regional from hotel tax that has not been optimized, (2) Finding the the problem solving of income original regional from hotel tax and its strategy . (3) forecasting of tax for the five years to come. The research methodology used were descriptive qualitative and tabulated. and Strength, weakness, opportunities, and threat method or SWOT analysis used . Results from this assesment include: 1). Potential Hotel Tax in year 2013 is Rp. 18,311,489,050, 2). Estimated opportunities of hotel tax based on years 2010 and 2011 were in 2012 Rp. 966,794,686.70; in 2013 Rp.1130182989; in 2014 Rp.1130943022; 2015, Rp. 1543723514, Rp.1.804.037.675 in 2016, and in 2017 Rp. 2108920042. 3). Based on the SWOT analysis, hospitality in the Serang City are in “quadrant turn around”. Problem solving can be done by minimizing internal weaknesses to exploit existing opportunities

**Key Words:** Potential tax, Hotel tax, Income original regional, SWOT Analysis.

## INTRODUCTION

Source of local income from the tax sector is the most important factor to support and ensure the implementation of the local government. With the enactment of legislation governing local taxes and levies, the local government authority in the division of tax, pursuant to Article 2 paragraph (2) that the authority of the city government in the withdrawal of the types of taxes the municipality is, (a) Taxes; (B) Tax Restaurant; (C) Tax Entertainment; (D) Tax Advertising; (E) Tax street lighting; (F) Tax non-metallic minerals and rocks; (G) parking tax; (H) Tax groundwater; (I) Tax swallow's nests; (J) Tax on Land and Building Rural and urban; and (k) Customs acquisition of land and buildings. Object of research in this study is the Regional Tax is included in the authority of the government at the municipal level. Hotel tax is a local tax, local tax settings set in each area management in Indonesia through Regional Regulation established by Parliament by mutual agreement Regional Head. Kota Serang potential in generating revenues very strategic area, yet not fully uncovered Based on the above as the capital city of Serang Banten province has a policy to be able to optimize the source of income and revenue sources so that the region can promote development, community service and economic growth in the region, the necessary source of local revenue that results are adequate. Efforts to increase financing from, among other sources, improving the collection, refinement and additional types of taxes, as well as providing flexibility for Serang city to explore revenue sources, particularly from the sector of hotel tax. Hotel tax which is one component of a very strategic area tax to be optimized in Serang city in order to increase regional

revenue, is supposed to be excellent main source of revenue for the government of Serang .. Based on these problems required an assessment of the potential source of hotel tax. Study raised include: Inventory hotel tax, hotel tax inventory, determine assumptions about the object, the subject and the new tax rates, and the potential of hotel tax management system, testing the potential revenue using forecasting methods. The goal is to optimize revenue derived from the estimated targets hotel tax and hotel tax for five years to come. This study aims to: (1) determine the potential revenue from the hotel tax that has not been optimized to boost revenue to finance the government's budget. (2) Finding the root problems of conflict of interest Potential constraints of income original regional and alternative problem solving (problem Solving). (3) Estimated taxes (forecasting tax) for the five years to come.

## MATERIALS AND METHODS

The study was conducted in the city of Serang Banten Province includes 6 districts and 4 instantiation. Subdistrict location of study are the District Serang, Cipocok Jaya, Taktakan, Walantaka, Curug, and Kasemen. Departement as location of study are Departement Culture and Tourism at Serang City, Integrated Service Agency and Investment and Department of Trade, Industry and Cooperatives. The research design was qualitative descriptive. The sampling technique used was the census and in depth interview and FGD (focus groups discussion) method was used. Source of data used are secondary data sourced from official publications and written documents related potential and tax income, statistics, records of agencies that have authority in handling and managing revenue sources of local revenue. Primary data obtained from the respondents (the result of information and the results of interviews and focus group has information about potential local tax income.

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The technique of collecting data through interviews, observation and documentation. Techniques for data validation test is to check, recheck and crosscheck of data obtained. Tax potential of Restaurant can be determined by calculating the tax object multiplied by the tax rate in accordance with the classification of each tax object and then multiplied by the frequency of tax collection in one year. The formulation of tax potential restaurant and hotel taxes as follows (Lie darma son, accounting, finance and taxation, 2007): Hotel and restaurant taxes (without service): 10% x value of services rendered.

Hotel and restaurant tax (with service): 10% x (object tax + service).

Deva (1989), the effectiveness is defined as the relationship between output and purpose, effectiveness with regard to the degree of success of an operation in the public sector so that an activity is said to be effective if these activities have a major influence to ability to provide public services as specific targets (Simanjuntak, 2001). Effectiveness is used to measure the relationship between the results of a tax levy with the aim or the real potential that has been owned (Mardiasmo, 2011). Tax estimation used to forecast tax revenue in a given year in this study forecasting used until the year 2017, with the formulas used:

$$Pt = P0 (1+r)^t$$

Pt = estimated tax forecasting year

P0 =Tax revenue base year

r = the growth rate of tax

t = year estimate

To see a problem solving with tax phenomena that occur in the city of Serang used SWOT analysis (Strength, Weakness, Opportunity, and threat).

## RESULTS AND DISCUSSION

Restaurant Tax is an important instrument in the effort needed to explore the potential tax to real acceptance in regional revenue. It can be said that the efforts to improve the original income sourced from the Tax restaurant also depends on how the tax treatment it was held.

Table 1. Target and Actual Taxes Serang in Rupiah

Taxes	Targets Year			Realization Year		
	2009	2010	2011	2009	2010	2011
Hotel Taxes	424,750,240	495,000,000	700,000,000	535,817,184	605,381,770	829,462,128
Restaurant taxes	2,145,298,374	2,442,000,000	3,399,000,000	2,582,479,985	3,178,294,086	4,240,840,659
Entertainment taxes	247,510,844	248,000,000	341,000,000	302,892,318	324,725,550	367,548,469
advertisement tax	1,842,500,000	2,092,500,000	2,250,000,000	2,038,562,274	2,686,198,153	2,127,427,479
lighting tax	3,876,189,520	4,337,500,000	6,537,000,000	4,575,045,240	4,952,719,003	7,131,131,536
tax excavated materials category C	10,000,000	0	0	20,167,500	0	0
Parking Tax	162,477,110	185,000,000	280,000,000	198,877,467	290,168,141	374,465,900

Based on the tax acquisition value, good hotel tax for 3 years from 2009 until 2012 which has increased in 2009 Rp.535,817,184 hotel tax realization of targets set Rp.424,750,240 in 2010 realization increased to Rp. 605,381,770 from the target of Rp. 495 million. The increase was also in 2011 that the realization is Rp.829,462,128 of the target set Rp.700,000,000, -. But based on the percentage of target achievement hotel tax has decreased, in 2009 is 126.15%, on year 2010 increased became 122.30%, on year

2011 became decreased to 118.9. Based on the tax acquisition value, good hotel tax for 3 years from 2009 until 2012 which has increased in 2009 became Rp.535,817,184 hotel tax realization of targets set Rp.424,750,240 in 2010 realization increased to Rp. 605,381,770 from the target of Rp. 495 million. The increase was also in 2011 that the realization is Rp.829.462.128 of the target set Rp.700.000.000, -. But based on the percentage of target achievement hotel tax has decreased, in 2009 is 126.15%, on year 2010 increased became 122.30%, on year 2011 became decreased to 118.9% Occupation hotel room occupancy is the percentage hired by hotel guests. Based on the calculation of average annual occupation can be seen in Table 2.

Table 2. Occupation Hotels per Category Room Hotel

Room Category	Number of Room Unit	Total Occupation (times per year)	Percentage average annual Occupation (%)
A	205	51,830	69
B	205	50,005	67
C	226	51,100	62
D	100	25,915	71
E	17	4,380	71
F	7	2,190	86
G	9	2,555	78
H	15	4,015	73
Total	784	191,990	72

Source: primary data

Based on Table 5.2. occupation average of 72%. Occupation is the highest room with Category F is 86%, whereas the lowest was occupation with room category C is 62%. Room class A, Class B, and Class C is dominated by star hotel, while room categories D, E, F, G, H are dominated by .non star hotel. The size of the potential tax is determined by the frequency of rent hotel and room category. The size of hotel tax potential is directly proportional to the frequency of rent hotel and room category. It gives the sense that the number of rooms will not mean much to the size of the potential tax, but more important is the frequency of the rooms and room category. Total occupation 191,990 times the total number of rooms 783 rooms in Serang city. Category rooms for non-star hotel room usage frequency is higher than the five-star hotel. This caused non-star hotels have fixed customers.

In Serang city for non-star hotel clientele mostly the commercial sales. While customers jasmine-class five-star hotel and the majority of its customers agencies or institutions that are around the city of Serang. Assuming that the quality is the same room category within one year of each room rent 245 times, thus remaining a frequency of about 120 times per rented room that has not rent. The total potential remaining rooms rented room 93,960 times. Based on the potential of the remaining rooms have not (yet leased optimally) then by using

estimates based on the lowest hotel room rates of tax potential opportunities can be seen in Table 3.

On the deserted visitors star hotel in the fasting month, ahead of the new year and in other specified. While in the non-star hotel visitors is relatively fixed and most visitors already

**Table 3. Potential Opportunity Tax Estimation Based Rental Price Average Class Room**

Average Prices Rental / Class Room (Rp/Room)	Revenue Tax Object (Hotel owner) (Rp)	Estimates Tax Estimates (Rp)	Potential Opportunity Tax Estimates (Rp)
472.142,86 (A)	44,362,542,857.14		4,436,254,285.71
365.357,14 (B)	34,328,957,142.86		3,432,895,714.29
312.166,67 (C)	29,331,180,000.00		2,933,118,000.00
266.200,00 (D)	25,012,152,000.00		2,501,215,200.00
308.750,00 (E)	29,010,150,000.00		2,901,015,000.00
181.666,67 (F)	17,069,400,000.00		1,706,940,000.00
150.000,00 (G)	14,094,000,000.00		1,409,400,000.00
132.500,00 (H)	12,449,700,000.00		1,244,970,000.00

Source: primary data

**Table 5. Taxes potential in Serang**

Type Hotel	Number of Hotels	Number Of Rooms (units )	Revenue Estimates (Rp)	Potential Tax (Rp)
Star Hotels	8	623	178,016,324,000	17,801,632,400
Non-Star Hotel	6	161	5,098,566,500	509,856,650
Total	14	784	183,114,890,500	18,311,489,050

Data Source: Data survey results

Description: Figures estimates, calculated based on the estimated frequency room untapped in one year (93,960 times the room unit) Based on the average price of rent / class room, if estimates are based on the lowest room rental price estimate potential opportunities derived hotel tax Rp. 1,244,970,000,00. If the estimate is based on the highest room rental price estimate obtained chances hotel tax Rp. 4,436,254,285.71. Hotel and restaurant tax calculations of data taken in 2011 as the year of the sample. Assuming the old days in a year is 365 days, it can be calculated hotel tax potential. In calculating hotel tax; it is assumed that existing hotels are divided into five-star hotels and non star hotel. Star hotel in the city of Serang users are mostly government agencies, based on random interviews percentage close to 80%. While the majority of non-star hotels, namely its non-governmental individuals or the commercial and sales. There are characteristics that show the difference between a star and non-star hotel in the city of Serang. Star hotel are certain times of the hotel crowded.

become members at the hotel in question. Lonely individual hotel guests in Kota Serang not as a tourist destination, based on interviews, which aims to hotel guests visitors prefer to travel around the coast of Anyer. Based on the table above the number of 784 residential units in the room with the use of a meeting room plus the estimated receipts obtained Rp. 183 114 890 500, - potential tax earned Rp 18,311,489,050, -. The tax contribution derived from Rp star hotel. 17,801,632,400, - and of non-star hotel tax earned Rp. 509,856,650,00. Tax potential of the area can be explored with optimal depends on three things: (1) economic conditions; This condition can be determined by the income of the community, the recipient GDP, and unemployment that occur society. This condition is a situation that ensures high tax revenues. (2) The taxation system with the enactment of the tax laws if the people would pay taxes or not. (3) executive officers; the role of executive officers in carrying out its obligation to collect taxes from taxpayers determine the amount of tax revenue.

**Table 7. Matrix Strategic Factors Internal and External Strategic Factor**

Internal Strategic Factors		External Strategic Factors		
Organizational Aspects	Human Resources	Human resource capabilities in the management of the restaurant tax	Individual aspects	Tax collectors officer
	Institutional	Number of staff restaurant manager who handles tax		partnerships
Report		Responsibility Officer taxation restaurants	Society aspects	Customer guests Restaurant Receipt (Register)
	Aspects of Legal Force	Authority and Function		
Controls and Monitoring		Target setting restaurant		
	Controls and Monitoring	Target setting restaurant		
	Report	Tax revenue Reporting restaurant		
		tax receipts		
		Updating the data (potential restaurant)		
		tax receipts		
		Updating the data (potential restaurant)		
	Determination of Target and Target	target setting evaluation target		
	Legislation and Regulations			
	Technical Implementation Guidelines			

This role includes the mental personality and honesty executive officers in performing their duties in a comprehensive manner. (4) The attitude and behavior of the taxpayer; the level of tax compliance can be seen from the number of active taxpayers liabilities. Internal strategic factors can be identified into two groups: Aspects of Strength of legal and organizational aspects. External strategic factors in the management of taxes, namely: individual aspects and facets of society. More clear internal and external factors can be seen in the matrix in Table 7.

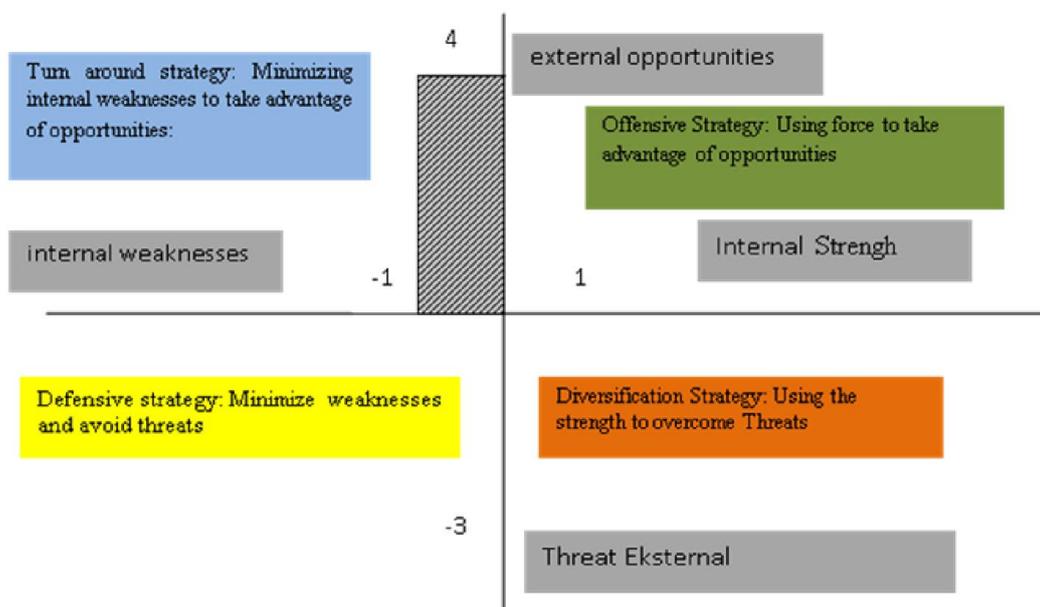
Organizational aspects which are important aspects of human resource, institutional, reporting, target setting and target. Human resources in this strategy geared to optimizing tax collection. Each officer has a strategic tasks and functions in the management of taxes, duties and functions of this strategic lead to the achievement of the target of tax collection. Comfortable situation conducive and much needed to reach the target and tax optimization. Based on this set of internal strategic factor Based on the existing condition (the interview), namely: (1) The ability of human resources in the management of the hotel and restaurant tax, (2) Total staff manager who handles the hotel tax, (3) Responsibility Officer taxation hotel.

Institutional hold important roles to ensure optimize tax collection. Related to the dominant strategy which is considered an important factor for determining tax collection strategy is (1). Authority and function and (2) Control, Monitoring and Evaluation (3) The hotel targets. Authority and functions can provide limits and clear tasks for the managers of the hotel tax. Reporting has a very important function in the optimization of taxes. Reporting is made in hotel tax documented describes the process starting from the taxpayer, Officer Data Collection, Data Processing and Determination Section, Section Treasurer and empties into the Head of Department. Documentation is very important to report material for evaluation analysis activities. The setting of targets and objectives are part strategy is the most important aspect of the organization. Tax target set by the potential derived based on the survey results. Tax target can be larger, smaller or fixed, the target amount of the tax is determined based on the estimate based on real data with an interval of at least five years.

The estimated rate can be re-created based on the latest data if there is a change in the number of existing taxpayers. In addition to targeting, obtained tax should also be evaluated, the evaluation is whether the achievements already on target or is still below the set targets. When achievements are above the target, there are signs that can be used as a barometer, namely whether these achievements are already in accordance with the existing potential or may have been a false outcome. Apparent achievements occurred because the targeting is not right. This condition occurs when the target setting below the potential of the tax. Errors in the determination of these targets may be due to a low control (monitoring and evaluation) or it can be due to a failure in estimating.

Aspects of the force of law in the strategy to increase the target and optimization of tax revenue is very important. Legitimacy and legal force as the basis and for the collection of taxes. Aspects of the force of law is the most important laws and regulations and technical implementation. Aspects of the individual; individual aspect is related to the individual mentality tax managers, especially relation to establish positive relationships with partners taxpayer. The most important individual aspect in determining the strategy and optimization of taxation, namely individual and the individual aspects of the partnership. Aspects of society; better community and most importantly, the taxpayer (Guest Hotel and its owner) and Evidence (Register). In essence that paying taxes is a hotel and restaurant customers. Public awareness to pay taxes is very important to ensure the optimization of hotel and restaurant tax revenue. Efforts to do with dissemination to the public. socialization can be done in various ways, may directly or indirectly, by advertising or by electronic media. Socialization also can be persuasive, namely by providing indirect persuasion, persuasion can be done by giving panisme or reward to taxpayers hotel and restaurant.

Factors identified strength (+ 14), weaknesses identified (-10), b so that the number of internal factors (4). A key factor identified opportunities (+7), while the threats are identified (-8). The total number of external factors (-1). Based on the results of the analysis strategy based on opportunities, threats, strengths and weaknesses are in quadrant IV.



The strategy is called Turn around. This strategy can be done in a way to minimize internal weaknesses to take advantage of opportunities. From observations by the author can be seen the analysis and design of information systems data processing hotel and restaurant taxes Serang city government, has been using computer media. But its use is not optimal, because the data processing is still done manually, this resulted in entry process the data and preparing reports required rather slow, causing the process and the time is not efficient. On the other hand, the accuracy and security of data that is processed is not guaranteed. Where data are processed by the application package must be inserted into the cells available, then designed a formula or formulas to generate information as expected. That is, Based on the database to be processed, then the operator must perform data entry via the application package and processed by designing the formula.

The process of analysis and design of information systems hotel tax data processing can be described as follows: 1. Officers collection provides data forms the taxpayer to the taxpayer to be filled. 2. The tax data form filled out by the taxpayer and give it back to the attendant data for subsequent processing. 3. Officers checked the data collection form and make a Taxpayer Identification Number as much as threefold. Single copies of Taxpayer Identification Number (, while two copies of archived again given to the data processing section and determination for subsequent processing. 4. The data processing and determination of process data Taxpayer Identification Number as well make receipt form, tax assessment letter , and the assessment letter Retribution two copies. One duplicate receipt form, tax assessment letter, and the assessment letter Retribution archived and one double again given to the treasurer section for processing tax payments. 5. The treasurer processing tax payments of the taxpayers, Taxpayer Identification Number receipt form, tax assessment letter, and the assessment letter Retribution and do entry data using the proposed application program.

The entire processing of data stored in a database in order to facilitate the preparation of reports and accessing the required information. 6. After the data entry, Part treasurer print receipts tax payment and report generation hotel and restaurant tax. 7. One double Taxpayer Identification Number receipt form, tax assessment letter , and the assessment letter Retribution which has been processed is given to the taxpayer, while the double again filed by Section Treasurer 8. Reports of data hotel and restaurant taxes have made two copies and given to the head of department for approval and signature. 9. The head office signed two copies of the data hotel tax reports, and then archive the copies of the report. 10. A dual tax reporting of data hotels and restaurants that have been approved and signed by the head of department is given back to the part of the treasurer to archived anyway. For more details, described the flow of analysis and design of information systems data processing hotel and restaurant taxes are proposed.

Value estimates used in the calculation of hotel tax using the base year 2010, and for the calculation of hotel tax growth (r) used the acquisition of real tax (actual tax) in 2010 and 2011. In 2010 the realization of hotel tax Rp. 605 381 770, - and in 2011 the realization of hotel tax Rp. 829,462,128, -. Based on the realization of hotel tax in 2010 and in 2011 obtained a growth rate of tax (rH) 1.169. Based on the growth rate of tax

which is obtained can be estimated that the value of the hotel tax in 2017 (year-end estimate) the figure forecast hotel tax Rp.2,108,920,042. Figures forecast for 5 years (from 2012), with the base year 2010 can be seen in Table 8.

**Table 8. Results Estimated Taxes**

Years	Taxes Hotel (Rp)
1 (2012)	966.794.686,-
2 (2013)	1.130.182.989,-
3 (2014)	1.320.943.022,-
4 (2015)	1.543.723.514,-
5 (2016)	1.804.037.675,-
6 (2017)	2.108.920.042,-

Source : Primary Data is processed

In general, efforts need to be done by the Serang city government in order to increase local revenues through optimization of taxation intensification hotel: 1. Expanding the revenue base Among others, identifying new taxpayers / potential and the number of taxpayers, improve object database, improve assessment, calculating the reception capacity of each type of levy. The actions taken to expand the revenue base that can be levied by the regions in economic calculations considered potential. 2. Strengthening the voting process Improve human resources, socialization regulations 3. Improving supervision Conduct impromptu inspection and periodic, improve the regulatory process, applying sanctions against delinquent taxes, and sanctions against unscrupulous peneyelewang taxes, and increase tax payments and the services provided by government 4.

Increasing administrative efficiency and reduce the cost of collection Actions that can be done among other things improve tax administration procedures through simplification of tax administration, improve the efficiency of tax collection of every kind. 5. Increase the capacity of reception through good planning Strategic step Serang city government to increase tax revenues in the hotel: a. Intensification of hotel and restaurant tax Subjects hotel tax is an important partner, and its role in increasing the amount of tax revenue. The hotel owner has a dual function other than as a tax subject also functions as required to pay. The hotel owner is a key subject that determine the size of the tax to be paid to the government as tax objects. Supervision is very difficult to be realized open the possibility of manipulation of the tax calculation. High awareness of important tax subjects maintained and even enhanced.

A partnership with the tax subject is a strategic step that is considered effective. Relationships built awareness can be done by providing incentives, rewards (recognition), sanctions, and other motivations. Other strategic steps that can be taken to raise awareness of the subject both hotel and restaurant taxes can be done by: b. involving government hotel tax subject in the meeting that the results of evaluation of the results of the collection of tax subjects psychologically arise soul belonging and raises gugahan hotel tax soul that subjects participated in building the city of Serang. Serang city government slightest need to participate to provide guidance and hotel business development associated with this strategic steps that can be taken is for example providing opportunities hospitality business loans and to facilitate the administration of the business license.

## Conclusions and Recommendations

### Conclusions

Based on the results of the analysis can be concluded: Potential Tax of Hotel Rp. 18,311,489,050, - Estimates opportunities based hotel tax year 2010 and 2011 tax revenue in 2012 is Rp. 9.6679.468.670; in 2013 was Rp. 1.130.182.989; in 2014 was Rp. 1.130.943.022; in 2015 was Rp. 1543723514, in 2016 was Rp.1.804.037.675; and in 2017 was Rp.2.108.920.042. Based on the SWOT analysis, strategy development on hotel in the city of Serang are in quadrant turn around. Conflict of interest relating to the hotel tax officials is the ability and expertise related to the withdrawal of hotel tax (human resources relatively weakly), control and monitoring during the process of voting and the results of tax revenue is less directional, updating data and the concept of hotel tax potential remains low, reward and incentive for the taxpayer and the tax collector is still low, socialization to grow obedient pay taxes is still low, the support of government policy relating to the hotel taxes are still low. Problem solving can be done by minimizing internal weaknesses to exploit existing opportunities.

### Recommendation

Improving the ability of HR managers taxes can be done by: a. Study appeal (apprenticeship) to another area with the existing condition of at least relatively the same hospitality. b. Education and brief training on mastery of technology related to the management of the hospitality tax. For tax collector: a. increase control and monitoring of the tax collector, can be done scheduling planned and directed. b. provide incentives (fee stimulant) for the tax collector in accordance with the performance and results of tax collection. increase control and monitoring of the hotel, especially in the hotel and that has potential guests. Reviewing the use of receipts as proof of payment of the use of good services, if necessary, there is uniformity receipt. Renewal target data source of hotel tax. Provide incentives and rewards that are meaningful to the obedient hotel tax and clear sanctions for hotels that do not obey the tax. increase awareness for good taxpayers. Activities that can be done, given a planned manner and purpose statements and their tax deposited thanks to the hotel owners. Another step the view that the owner of the hotel is an integral part role in the development of the region is more important than their position as a source of local revenue. Coordination and cooperation across sectors: Short Term: cooperation with relevant agencies especially with SKPD the duties and functions related to withdrawal (hotel tax). Long-term: cooperation with related institutions horizontally especially with the agency related to the growth and development of the hotel. Create policies to optimize tax collection by the method of willingness to pay.

The basic principle of the application of these methods every hotel and restaurant owners to transform preferences in the form of value for money (tax). Technically can be done by asking directly to the owner of the hotel and restaurant on the willingness of the owners of hotels and restaurants to pay taxes based on the level of capability and financial condition of the hotel. Improve understanding for the hotel owner that the tax is not withheld from the hotel reception services (reception hotel owner), but the tax is an obligation which is charged to the customer if the hotel enjoy the hotel facilities that exist in the city of Serang.

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