

THE IMPLEMENTATION OF HOTEL TAX COLLECTION POLICY BASED ON REGIONAL REGULATION NUMBER 18 OF 2011 IN SUKABUMI REGENCY

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ABSTRACT

This research is motivated by the problem that local tax revenue is still not optimal from the hotel tax sector in Sukabumi Regency. The hotel tax collection policy in Sukabumi Regency is based on Regional Regulation number 18 of 2011, but in its implementation there are still obstacles so that the implementation of the policy is hampered.

This study aims to determine (1) the implementation of local tax collection policies based on Regional Regulation number 18 of 2011 concerning hotel taxes in Sukabumi Regency; (2) knowing the obstacles faced in the implementation of hotel tax collection policies in Sukabumi Regency; (3) knowing the efforts made in overcoming the obstacles faced in the implementation of the Hotel Tax collection policy by the Regional Government of Sukabumi Regency. In order to approach this problem, Edward III's theoretical reference is used. This research is a qualitative descriptive study. The data used are primary data obtained from direct interviews with policy implementers and taxpayers. Data collection techniques using interview techniques, observation and documentation. Then the analysis and interpretation of the selected data is carried out, to then draw a conclusion. Furthermore, the writing and construction of research results are carried out.

The results of the study conclude that in general the implementation of hotel tax collection policies in Sukabumi Regency has been going well, it's just that there are several dimensions that need to be improved, such as the dimensions of resources that require additional budgets in order to optimize local tax collection in Sukabumi Regency and dimensions of the bureaucratic structure that require improvements. further, both in terms of the preparation of Standard Operating Procedures (SOP) as well as in its implementation in the field.

Keywords: Policy Implementation, Local Tax, Hotel Tax

INTRODUCTION

Regional autonomy, which is contained in Law Number 23 of 2014 concerning Regional Government, has given wider authority to each Regency/City area in managing households and the implementation of various government and development affairs in order to improve people's welfare. The handover of government management and development to the City and District areas is accompanied by the granting of authority to seek sources of financing in implementing regional financial management. The source of financing is obtained from Regional Original Revenue (PAD), central government assistance, and other legitimate sources.

The effectiveness of development in each Regency/City cannot be separated from the management of Regional Original Income which is also a reflection of the independence of a

region and pure regional revenue which is the main capital in financing government and development in the region. Regional governments must optimize the utilization of regional wealth and increase regional original income, because with high regional expenditures it needs to be balanced with regional financial revenues including tax and levy revenues. This is in line with the opinion of Kaho (2007) which states that to carry out government functions, financial factors are very important, because there are almost no government activities that do not require costs.

The provision of financing from local revenue is carried out through improving collection performance, improving, and adding types of levies, local taxes and other sources of income. So that Regional Original Income (PAD) becomes very important because it acts as a source of financing and as a benchmark in the implementation of regional autonomy. One source of local tax revenue is from the hotel sector. Hotel tax is a tax levied on services provided by the hotel with payment, including supporting services as a hotel complement that provides convenience, comfort, including sports and entertainment facilities. Sukabumi Regency is one of the tourist destinations in West Java, including the Palabuhanratu, Selabintana, Kadudampit, Ujung Genteng areas and what is currently booming is the Ciletuh Geopark area. This will certainly encourage investors to invest in the hospitality sector in Sukabumi Regency.

Based on data from the Sukabumi Regency Tourism Office, the number of hotels registered in 2018 in Sukabumi Regency were 143 hotels consisting of 3 star hotel units and 140 budget class hotels. From this data, it can be seen that the potential income from the Hotel Tax sector is quite potential to increase Regional Original Income in Sukabumi Regency. The collection of hotel tax in Sukabumi Regency is based on Regional Regulation Number 18 of 2011 concerning Hotel Tax which was stipulated on October 31, 2011.

In 2018 the Regional Revenue Agency (Bapenda) as an agency that has authority in terms of regional income in Sukabumi Regency, has carried out Data Collection, Determination and Rejuvenation of Regional Tax Potential Data. From these activities, data on potential taxes from the hotel tax sector can be seen as follows:

The graph above shows that the hotel tax target set in the 2018 APBD of IDR 2,650,000,000 is still below the potential hotel tax in Sukabumi Regency, where according to the results of the 2018 hotel tax potential data collection of IDR 2,844,289,840 so there is still a difference of IDR 194,289. 840. This is due to several things, including: (1) The collection of hotel taxes from boarding houses is not yet optimal, (2) There are still many illegal hotels that are not licensed along Palabuhanratu beaches and Ujunggenteng beaches, (3) It is suspected that there are problems that are still not appropriate. Local Tax Payable Tax Returns report (SPTPD) reported by taxpayers, because hotel taxes are based on self-assessment in which the taxpayer calculates and calculates the amount of tax that must be paid by himself, so that from these problems it has a negative impact on the receipt of Regional Original Income (PAD) in the Regency Sukabumi.

Seeing the above phenomenon, the Sukabumi Regency Government through the Regional Revenue Agency as an agency in charge of regional revenue affairs needs to carry out supervision and inspection in order to create an orderly and orderly administration in the administration of regional taxes that refers to the relevant Regional Regulations, so that the tax collection process runs smoothly, especially in optimizing local tax revenues through hotel taxes.

Based on the background of the problem above, this research is intended as a concept of implementing the function of Public Administration Science which is carried out with the aim of

knowing the implementation of hotel tax collection policies based on Regional Regulation Number 18 of 2011 in increasing local revenue carried out by the Regional Government of Sukabumi Regency.

THEORITICAL FRAMEWORK

Policy Implementation

Implementation is a process to ensure the implementation of a policy and the achievement of the policy. Implementation is also intended to provide a means to make something and provide practical results for others. Based on the opinion of Ripley and Franklin (in Winarno, 2014) "Implementation is what happens after the law is enacted that gives authority to programs, policies, benefits or a type of tangible output.

According to Edward III (in Leo Agustino, 2017) policy implementation is influenced by four variables, including:

1) Communication

Communication is the process of delivering information from the communicator to the communicant. Meanwhile, policy communication means the process of delivering policy information from policy makers to policy implementors. Communication in policy implementation includes several important dimensions, namely information transformation (transmission), clarity of information and consistency of information.

2) Resources

Resources have an important role in policy implementation. Edward III argues that no matter how clear and consistent the provisions and rules are and however accurate the delivery of these provisions or rules is, if the policy implementers who are responsible for implementing the policy lack the resources to implement the policy effectively then implementation of the policy will not be effective. Resources here relate to all sources that can be used to support the successful implementation of policies. These resources include human resources (staff), budgetary, facility, information and authority.

3) Disposition

Behavioral tendencies or characteristics of policy implementers play an important role in realizing policy implementation in accordance with the goals or objectives. Important characters that must be possessed by policy implementers are honesty and high commitment. Honesty directs implementers to remain in the program principles that have been outlined, high commitment from policy implementers will make them always enthusiastic in carrying out their duties, authorities, functions, and responsibilities in accordance with established regulations.

4) Bureaucratic Structure

Organizational structure has a significant influence on policy implementation. This aspect of the organizational structure covers two things, namely the mechanism and the structure of the bureaucracy itself. The first aspect is the mechanism. In implementing policies, standard operating procedures (SOPs) are usually made. SOPs serve as guidelines for every implementer in acting so that the implementation of policies does not deviate from the goals

and objectives of the policy. The second aspect is the bureaucratic structure, a bureaucratic structure that is too long and fragmented will tend to weaken supervision and cause complicated and complex bureaucratic procedures which in turn will cause organizational activities to become inflexible.

Hotel Tax

Hotel tax is a tax levied by local governments, both Regency/City. Objects of Hotel Tax are services provided by hotels, including supporting services as a complete hotel which provides convenience and comfort, including sports and entertainment facilities. Supporting services include telephone, facsimile, telex, internet, photocopying, washing, ironing, transportation and other similar facilities provided or managed by the hotel.

The subject of hotel tax is an individual or entity that makes payments to an individual or entity operating a hotel, while a hotel taxpayer is an individual or entity operating a hotel. The hotel tax base is the amount paid or should be paid to the hotel. The highest hotel tax rate is 10 percent.

The imposition of hotel taxes is not absolute in all districts or cities in Indonesia. This relates to the authority given to district or city governments to impose or not impose a type of district/city tax. Therefore, in order to be levied in a regency or city area, the regional government must first issue a regional regulation on hotel tax which will become the operational legal basis in the technical implementation of the imposition and collection of hotel taxes in the relevant regency or city area.

METHODS

The research used is descriptive qualitative method, with the approach used in this study is an inductive approach. The data collection method used is through observation, documentation and interviews with officials and staff within the Regional Revenue Agency of Sukabumi Regency.

DISCUSSION

Implementation of Hotel Tax Collection Policy Based on Regional Regulation Number 18 of 2011

According to Edward III (in Agustino, 2017) an important stage in the public policy cycle is policy implementation. In the following, researchers will provide a description of the implementation of hotel tax collection policies based on Regional Regulation Number 18 of 2011 in Sukabumi Regency:

a. Communication

Communication will be realized well if there are factors that make communication work well. According to Edward III (in Agustino, 2017) there are three indicators that can be used to measure the success of communication variables, including: (i) Transmission, good

communication distribution will result in good communication as well, (ii) Clarity, communication received by the implementer the policy must be clear and easy to understand so that it is easy to take action, (iii) Consistency, the instructions given for the implementation of a policy must remain at the initial position and clear. If the orders given change frequently, it can cause confusion for implementers in the field.

The implementation of the Hotel Tax collection policy in Sukabumi Regency is also carried out by the transmission process to the target group, in this case the hotel tax payer, such as by socializing directly or indirectly by socializing through print and electronic media such as posters, leaflets, and distributing books. about local taxes, as well as through radio talk shows.

Meanwhile, direct meeting efforts are carried out by visiting taxpayers door to door and inviting taxpayers to participate in regional tax socialization activities. This is done so that the provision of information can be clearly received by the taxpayer. Socialization is very important so that taxpayers understand the contents contained in Regional Regulation number 18 of 2011 concerning hotel taxes.

Likewise, from the results of the study, it is known that the information provided has been running consistently, both to the implementers of activities and to taxpayers. Taxpayers in general already know the provisions contained in the Regional Regulation number 18 of 2011 concerning hotel taxes, this is evident from the confirmation made by the researcher on one of the hotel managers in Sukabumi Regency who stated that he knew the rates and reporting provisions of hotel taxes.

Based on the results of the study, it can be concluded that the communication factor in collecting hotel taxes in Sukabumi Regency has been going well. This can be seen from the implementation of three communication variables, namely: Transmission, clarity and consistency in the hotel tax collection process in Sukabumi Regency.

b. Resource

Resources in supporting policy implementers are divided into several elements, including: (1) Human Resources, (2) budget, (3) facilities, (4) information and authority. The four resources are factors that complement each other and cannot be separated.

1) Human Resources

Policy implementation will not succeed without the support of human resources of sufficient quality and quantity. The quality of human resources relates to skills, dedication, professionalism and competence in the field, while quantity relates to the number of human resources whether it is sufficient to cover the entire target group. Human resources are very influential on the success of implementation, because without reliable human resources, policy implementation will run slowly.

Data on State Civil Apparatus Employees (ASN) at the Regional Revenue Agency of Sukabumi Regency as of April 1, 2021 amounted to 63 people, with education levels as shown in the table data below.

Table 1.2
Number of ASN Employees of the Regional Revenue Agency of Sukabumi Regency
By Education Category

No	Educational Strata	Amount
1	Master (S2)	16
2	Bachelor (S1/D-IV)	32
3	Diploma (D-III)	1
4	High School	14
	Total	63

Source : data processed as of April 2021

From the data above, it can be seen that the level of education of State Civil Apparatus (ASN) employees at the Regional Revenue Agency of Sukabumi Regency is very good, it is proven by the total percentage of 76.2% of all employees having at least a bachelor's education.

Based on the presentation of the data above as well as the results of interviews with informants, it is known that the number of local tax collection officers at the Regional Revenue Agency is sufficient with the addition of employees from prospective Civil Servants (CPNS) with a tax undergraduate education background, in addition to existing employees. participating in technical guidance activities regarding taxation organized by the relevant ministry.

2) *Budget*

In policy implementation, the budget relates to the adequacy of capital or investment in a program to ensure the implementation of the policy, because without adequate budget support, the policy will not run effectively in achieving the goals and objectives.

From the information obtained, it can be seen that every year a budget has been allocated for increasing/optimizing revenue from local revenue in the Budget Implementation Document for the Regional Apparatus Work Unit (DPA-SKPD) of the Regional Revenue Agency of Sukabumi Regency, only for budget adequacy it is considered insufficient because the coverage a wide working area in Sukabumi Regency covering 47 sub-districts. And it is still necessary to procure a tapping box tool to be installed in each hotel and restaurant taxpayer, because currently only 43 units of tools are available in the form of assistance from Bank BJB.

3) *Information and Authority*

Information is also an important factor in policy implementation, especially relevant and sufficient information related to how to implement a policy. Meanwhile, authority plays an important role, especially to ensure and ensure that the policies implemented are as intended. When the authority does not exist, then the power of the implementers in the eyes of the public is not legitimized, so that it can thwart public policy.

Based on the results of the study, it can be seen that information and authority in the context of collecting local taxes have been widely given by the Regional Government of Sukabumi Regency to the Regional Revenue Agency in accordance with Sukabumi Regent Regulation number 78 of 2016 concerning Organizational Structure and Work

Procedures of the Regional Revenue Agency. Where in the Regent's Regulation, the Regional Revenue Agency is an auxiliary element of the Regent in the implementation of supporting government affairs which are the regional authorities in the area of regional income.

From the point of view of the hotel tax collection itself, Regional Regulation number 18 of 2011 concerning hotel taxes in article 33 has given authority to the Regent in this case the Regional Revenue Agency can conduct an audit to test compliance with the fulfillment of regional tax obligations in the context of implementing regional tax laws and regulations.

4) *Facility*

Facilities or infrastructure is one of the factors that influence the implementation of the policy. Based on the description of the data above and the observations of researchers that facilities and infrastructure are supporting indicators in the implementation of hotel tax collection policies in Sukabumi Regency.

The facilities provided by the Sukabumi Regency Government in the context of collecting local taxes are optimal enough and able to support local tax collection activities, including in terms of facilitating operational vehicles and the e-SPTPD system has been facilitated so that reporting and calculating local taxes can be carried out by taxpayers independently / online. Procurement of these facilities will of course support the successful implementation of a program or policy.

c. **Disposition**

Disposition is the willingness, desire, tendency of policy actors to carry out policies seriously. Disposition can be the character and characteristics possessed by the implementor which includes commitment and honesty. Honesty directs implementers to remain in the program that has been outlined, while high commitment from policy implementers will make them always enthusiastic in carrying out their duties, authorities, functions and responsibilities in accordance with established regulations.

The attitude of the policy implementer will greatly influence the implementation of the policy. If the implementor has a good disposition then the policy will be implemented properly. When the implementor has a different perspective from the policy makers, the implementation process will also be ineffective. Disposition is also related to the implementor's response to the implementor's policy and value preferences.

Regarding the response of the implementer, one of the things that is needed is the support of policy actors. Without support, the implementation of the policy will feel compelled to carry out its duties, so that it cannot fully carry out its obligations.

The results of the study indicate that the attitude of implementing policies related to hotel tax collection based on the Regional Regulation of Sukabumi Regency number 18 of 2011 is very good, they respond positively to this policy. Among other things, by placing the program to increase regional income as one of the priorities contained in the Vision of the Regional Medium-Term Development Plan (RPJMD) of Sukabumi Regency for the 2016-2021 period. If the implementers have a positive tendency or attitude or support for the implementation of the policy, then there is a high probability that the implementation of the policy will be carried out in accordance with the stated objectives.

d. Bureaucratic Structure

The bureaucratic structure in implementing a policy is also an important aspect. The organizational structure relates to the suitability of the organization that is the organizer of policy implementation. The implementation of complex policies requires the cooperation of many parties. When the bureaucratic structure is not conducive to the implementation of a policy, this will lead to ineffectiveness and hinder the implementation of the policy. Based on the explanation above, understanding the bureaucratic structure is a fundamental factor for reviewing the implementation of public policy.

According to Edward III (in Winarno 2014) there are two main characteristics of the bureaucracy, namely: Standard Operating Procedures (SOP) and fragmentation. Standard Operational Procedure is the development of internal demands for certainty of time, resources and the need for uniformity in a complex and broad work organization. Service standards are used as guidelines for implementation and assessment references to provide quality, fast, affordable and measurable services.

Based on the results of interviews and observations with officials and officers at the Regional Revenue Agency of Sukabumi Regency related to the Standard Operating Procedures (SOP) for Local Tax Collection, it is known that there are already Standard Operating Procedures (SOP) documents in general, although the SOP for each type of tax is still in process. preparation. Meanwhile, related to the implementation of the SOP in the field, it is still not in accordance with what has been determined, this can be seen by the existence of billing activities carried out by officers to taxpayers. This should not happen because hotel tax collection adheres to a Self Assessment system where taxpayers report and deposit their taxes independently. This happens because of the low level of awareness/compliance of taxpayers in Sukabumi Regency, so they still need assistance from officers in order to avoid potential loss of income from the hotel tax sector.

The second characteristic of bureaucratic structures is fragmentation. According to Edward III (in Leo Agustino, 2017) fragmentation is an effort to spread responsibility for activities or work activities to several employees in work units, to facilitate work and improve services. From the information obtained from the Secretary of the Bapenda Sukabumi Regency, it can be concluded that the division of employee duties has been regulated based on Sukabumi Regent Regulation number 78 of 2016 concerning the Organizational Structure and Work Procedure of the Regional Revenue Agency where the duties and functions of each employee are described. Based on the information above, it shows that the fragmentation category has been going well in the context of implementing hotel tax collection policies in Sukabumi Regency.

CONCLUSION

Based on the results and discussions that have been stated, conclusions can be drawn regarding the Implementation of Hotel Tax Collection Based on Regional Regulation Number 18 of 2011 in Sukabumi Regency. The conclusions are: In implementing the hotel tax collection policy in Sukabumi Regency by using 4 dimensions, namely the Communication Dimension, the communication relationship between the Regional Government and the taxpayer has been going

well. Meanwhile, for the Resource Dimension, the budget for optimizing local tax collection at the Regional Revenue Agency of Sukabumi Regency still needs to be increased. Furthermore, for the third dimension, namely the Disposition Dimension, the response of policy implementers (Local Government) is quite good in order to support efforts to increase Regional Original Income (PAD). And finally the Bureaucratic Structure Dimension, further improvements are still needed both in terms of the preparation of Standard Operating Procedures (SOP) and in their implementation in the field.

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