The Effect of Land and Building Acquisition Tax (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax and Street Lighting Tax on Regional Original Income in Surakarta Residency Government 2017-2023

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Abstract: This study aims to empirically analyze the effect of Land and Building Acquisition Fee (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax on Local Original Income. This study was conducted at the Regency/City Governments in the former Surakarta Residency for the 2017-2023 Fiscal Year. The study used a quantitative research approach to collect and analyze data. The population in this study were all district/city governments in the former Surakarta Residency for the 2017-2023 fiscal year consisting of 6 regencies and 1 city. The sampling method used was purposive sampling, with a total sample of 41 data. The analysis used was multiple linear regression and descriptive statistics. The results of the data analysis showed that the variables of Land and Building Acquisition Fee (BPHTB) and Land and Building Tax had an effect on Local Original Income. Meanwhile, the variables of Restaurant Tax, Parking Tax, and Street Lighting Tax had no effect on Local Original Income. This study expands the literature on the contribution of local taxes to local original income. This study provides a deeper understanding of the relationship between regional taxes and local revenue for district and city governments in Surakarta Residency from the 2017 to 2023 fiscal years.

Keyword: BPHTB, Land and Building Tax, Restaurant Tax, Parking Tax, Street Lighting Tax, Local Revenue

INTRODUCTION

As a developing country, Indonesia has high and dynamic economic potential where various regions have autonomous systems that allow regions to regulate and manage economic policies. Indonesia's economy has experienced significant growth over the past few years, driven by a variety of factors including abundant natural resources, a large population, and structural reforms undertaken by the government. However, despite the rapid economic growth, Indonesia still faces challenges in reducing the economic gap between urban and rural areas, as well as between regions. One aspect used by the government to overcome these challenges is through increasing local revenue (PAD). Local revenue is defined as revenue

collected by the local government in accordance with Law Number 23 of 2014 concerning Regional Government. In terms of providing public services, infrastructure, and improving community welfare, local revenue is very important for regional growth.

With regional autonomy, the regional government has the authority to manage taxes in its region to increase regional original income. This allows the government to adjust tax policies according to regional needs, such as tax rates that are more in accordance with regional economic conditions and types of taxes that can provide maximum revenue. Regional original income (PAD) is the flow of funding for routine activities and development in regional autonomy (D. P. Sari, 2022). Thus, regional original income is often the main indicator of a region's fiscal independence. The higher the regional original income, the more resources the region has to finance development and the provision of public services, as well as increase its regional independence and autonomy. PAD consists of several sources, including levies, taxes, business results, and balancing funds from the central government. However, taxes are the largest component of regional original income. Because local governments rely heavily on tax revenues Albab et al., (2020) to fund various public needs and services (N. Sari et al., 2019) . Meanwhile, according to research by, regional original income is not affected by revenue from regional levies.

In Indonesia, tax is the largest source of revenue for the state. Tax plays an important role in financing government activities, as stated in Article 23A of the 1945 Constitution and Law Number 28 of 2007 concerning Taxation, taxpayers must make mandatory contributions to the state in accordance with applicable provisions. This means that tax is an obligation that must be fulfilled by every individual or business entity according to their ability, and the government is responsible for using these funds effectively for the benefit of society as a whole. An effective and efficient taxation system is the key to achieving optimal local revenue. By strengthening regional tax collection and expanding the scope and targets of regional taxes, it is necessary to prepare a framework that can maximize and increase the contribution of regional taxes to the regional revenue and expenditure budget, so that regional tax management can run professionally and transparently (Musdalifah, 2020) . As an increase in regional income, regional governments rely on various types of taxes, such as land and building acquisition fees, land and building taxes, restaurant taxes, parking taxes, and street lighting taxes. With BPHTB being designated as a regional tax, the region is responsible for all management, including policy formulation, implementation of collection, and utilization of land and building acquisition tax revenue (Hendrayanti & Sari, 2023).

Although regional income has a lot of potential, its management still presents a number of challenges. One of the biggest challenges is increasing taxpayer awareness and compliance in paying taxes on time and in full. Many taxpayers do not fulfill their obligations, which can reduce the potential for regional income. A complex taxation system can be an obstacle to the management of regional original income. Regional governments need to carry out tax reforms to simplify the tax payment process and reduce the administrative burden on taxpayers. By overcoming these challenges, it is hoped that the management of regional original income can be more effective and efficient, and can support development and community welfare at the regional level. Land and building tax is levied on the use or ownership of buildings and/or land in an area (Tala et al., 2024). PBB makes a significant contribution to regional original income because it is paid annually by property owners. Parking tax is a tax imposed on motorized vehicles parked in public places designated by the local government (Iqbal & Mayoda, 2023). Income obtained from the acquisition of land and building rights, land and building taxes, parking taxes can be allocated for infrastructure development such as roads, bridges, water channels, and others. Good infrastructure development is very important to improve connectivity and mobility in an area. Restaurant tax and street lighting tax can be used for various public services such as education, health care and sanitation. The amount of street

lighting tax is usually determined based on the type and amount of electricity used by the community or companies in the area (Rachman *et al*., 2021).

Several previous studies related to this research have been conducted, including explaining that land and building acquisition tax (BPHTB) has a significant effect on local revenue (Nur, 2018 & Cahyadi *et al*., 2023) . However, some state that there is no effect of land and building acquisition tax on local revenue (PAD). However, there is a significant positive effect of land and building tax on local revenue (PAD) of Yogyakarta city (Pamungkas, 2018). Based on the results of research on restaurant tax, it has a positive and significant effect on local revenue (Aznedra, 2017 and Siregar & Kusmilawaty, 2022) . Meanwhile, parking tax has no effect on local revenue. Street lighting tax has been shown to have an effect on local revenue (Kurnia & Apriliani, 2024). Other studies explain that street lighting tax has no significant effect on local revenue (Pamungkas *et al*., 2024).

Therefore, researchers are encouraged to study further whether there is a significant contribution to local revenues while deciding to study the Influence of Land and Building Acquisition Fees (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax on Local Revenues as an effort to increase the efficiency of local revenue management. This study focuses on the former Surakarta Residency area, which includes Surakarta City, Boyolali Regency, Sukoharjo Regency, Karanganyar Regency, Wonogiri Regency, Sragen Regency, and Klaten Regency during the 2017-2023 period. This study is relevant to be carried out in order to provide a deep understanding of the relationship between local taxes and local revenues.

METHOD

This research is a quantitative research. With independent variables in the form of Land and Building Acquisition Fee (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, Street Lighting Tax. While the dependent variable is Regional Original Income. In quantitative research, the population refers to all subjects to be measured. The population in this study were all district/city governments throughout the former Surakarta residency in the 2017-2023 budget year, consisting of 6 regencies and 1 city. The technique used to determine the research sample was using purposive sampling in the form of sample determination based on certain considerations to meet the criteria for testing, so that a sample of 41 data was obtained.

The data in this study uses secondary data with the data used in the form of time series data in the 2017-2023 budget year. The method used in data collection is documentation data. The method of data collection using the documentation data method is a way to collect information from written documents or records, such as reports, letters, or notes. The data analysis technique used in this study is quantitative analysis with SPSS program calculations. The data analysis technique used is descriptive statistical analysis and classical assumption testing. The classical assumption test in this study is the Normality test with the Kolmogorov-Smirnov (K-S) non-parametric statistical test, the multicollinearity test is carried out through the tolerance and VIF tests, the autocorrelation test using the Durbin Watson Test (DW-Test), the heteroscedasticity test using the park test. Multiple Linear Regression Analysis is also used in this study to help assess how much influence the independent variables have on the dependent variable, namely the Coefficient of Determination or R square (R^2), F Test (model feasibility), and t Test (Puspawati *et al*., 2023).

RESULTS AND DISCUSSION

Descriptive statistics are used to analyze data by describing or depicting data in the form of presenting data through tables, calculating minimum, maximum, mean (average) and standard deviation. The results of the descriptive statistical analysis can be seen in the table below:

Table 1. Descriptive Statistical Test Results

Variable	N	Minimum	Maximum	Mean	Std.Deviation
BPHTB	41	0,6762	1,8542	1,295249	0,2482301
Land and Building Tax	41	0,9663	1,2220	1,060166	0,0654914
Restaurant Tax	41	0,8930	1,9234	1,330339	0,2278802
Parking Tax	41	0,4743	1,9585	1,150763	0,3043590
Street Lighting Tax	41	0,9310	1,2551	1,079512	0,0671200
Local Original Income	41	0,8748	1,3707	1,111939	0,0973979
Valid N (listwise)	41				

Source: SPSS Output, 2024

Local Original Income

The dependent variable, namely local revenue, has the highest (*maximum*) value of 1.3707 and the lowest (*minimum*) value of 0.8748. The average value (*mean*) of the dependent variable is 1.111939 and the standard deviation is 0.0973979. A standard deviation smaller than the mean indicates that the data distribution is good.

Land and Building Acquisition Fee (BPHTB)

The independent variable, land and building acquisition fee (BPHTB) has the highest (*maximum*) value of 1.8542 and the lowest (*minimum*) value of 0.6762. The average value (*mean*) of the BPHTB variable is 1.295249 and the standard deviation is 0.2482301. A standard deviation smaller than the mean indicates that the data distribution is good.

Land and Building Tax

The independent variable, land and building tax, has the highest (*maximum*) value of 1.2220 and the lowest (*minimum*) value of 0.9663. The mean value of the land and building tax variable is 1.060166 and the standard deviation is 0.0654914. A standard deviation smaller than the mean indicates that the data is well distributed.

Restaurant Tax

The independent variable restaurant tax has the highest (*maximum*) value of 1.9234 and the lowest (*minimum*) value of 0.8930. The mean value of the restaurant tax variable is 1.330339 and the standard deviation is 0.2278802. A standard deviation smaller than the mean indicates that the data is well distributed.

Parking Tax

The independent variable parking tax has the highest (*maximum*) value of 1.9585 and the lowest (*minimum*) value of 0.4743. The mean value of the parking tax variable is 1.150763 and the standard deviation is 0.3043590. A standard deviation smaller than the mean indicates that the data is well distributed.

Street Lighting Tax

The independent variable of street lighting tax has the highest (*maximum*) value of 1.2551 and the lowest (*minimum*) value of 0.9310. The average value (*mean*) of the street lighting tax variable is 1.079512 and the standard deviation is 0.0671200. A standard deviation that is smaller than the mean indicates that the data distribution is good.

Normality Test

The normality test was conducted with the aim of testing whether the interfering variables or residuals were normally distributed or not to meet the assumption of normality

(Puspawati *et al*., 2023). This study tested normality using the one-sample kolmogorov-smirnov test and the test results are as follows:

Table 2. Results of Normality Test

One-Sample Kolmogorov-Smirnov Test		
Unstandardied Residual		
N		41
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,06718962
Most Extreme Differences	Absolute	,123
	Positive	,123
	Negative	-,065
Test Statistic		,123
Asymp. Sig. (2-tailed)[c]		,122

Source: SPSS Output, 2024

Based on the Kolmogorov-Smirnov normality test, it was found that the Asymp.Sig. (2-tailed) value showed a result of 0.122 or 12.2%, which means that the data has been normally distributed, because the significant value is greater than 0.05 or 5%.

Multicollinearity Test
The multicollinearity test aims to test whether there is a correlation between independent variables in the regression model which can be seen from the magnitude of the VIF value and the tolerance value. The results of the multicollinearity test in this study are as follows:

Table 3. Multicollinearity Test Results

Coefficients[a]		
Collinearity Statistics		
Model	Tolerance	VIF
1 (Constant)		
BPHTB	0,499	2,004
Land and Building Tax	0,567	1,763
Restaurant Tax	0,628	1,593
Parking Tax	0,657	1,522
Street Lighting Tax	0,319	3,138

Source: SPSS Output, 2024

Based on the results of multicollinearity testing, it shows that all independent variables have VIF values of less than 10, where BPHTB is 2.004, Land and Building Tax is 1.763, Restaurant Tax is 1.593, Parking Tax is 1.522, and Street Lighting Tax is 3.138. Then seen at the tolerance value greater than 0.10, where BPHTB is 0.449, Land and Building Tax is 0.567, Restaurant Tax is 0.628, Parking Tax is 0.657, and Street Lighting Tax is 0.319. So it can be concluded that the independent variables in this study do not experience multicollinearity.

Heteroscedasticity test
The heteroscedasticity test aims to test whether there is inequality of variance from the residual of one observation to another. In this study, the park test is used to detect whether or not the regression model has heteroscedasticity. The following are the results of the heteroscedasticity test:

Table 4. Heteroscedasticity Test Results

Coefficients[a]			
Model		t	Sig
1	(Constant)	-1,300	0,202
	BPHTB	-0,578	0,567
	Land and Building Tax	1,146	0,260
	Restaurant Tax	1,472	0,150
	Parking Tax	0,140	0,889
	Street Lighting Tax	-0,969	0,339

Source: SPSS Output, 2024

Based on the results of the heteroscedasticity test, the BPHTB variable is 0.567, Land and Building Tax is 0.260, Restaurant Tax is 0.150, Parking Tax is 0.889, and Street Lighting Tax is 0.339 so it has a significant value greater than 0.05, so it can be concluded that all variables do not experience heteroscedasticity.

Autocorrelation Test

The autocorrelation test in this study used Durbin Watson (DW-Test). The following are the results of the Durbin Watson test:

Table 5. Autocorrelation Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,724[a]	,524	,456	,0718287	2,191

Source: SPSS Output, 2024

Based on SPSS testing, it shows that the Durbin Watson value is 2.191. This value will be compared with the table value using a significant value of 0.05, a sample size of 41 (N) and 5 independent variables (K). So that the value of dL = 1.2428 (4-dL = 2.7572) and dU = 1.7835 (4-dU = 2.2165) is obtained, this means that dU <d <4-dU, so it can be concluded that there is no autocorrelation.

Multiple Linear Regression Test

The results of the multiple linear regression analysis test can be seen in the following table:

Table 6. Multiple Linear Regression Test Results

Coefficients[a]						
		Unstandardized Coefficients		Standardized Coefficients		
Model			Std. Error	Beta	t	Sig.
1	(Constant)	0,479	0,245		1,957	0,058
	BPHTB	0,216	0,065	0,551	3,336	0,002
	Land and Building Tax	0,617	0,230	0,415	2,682	0,011
	Restaurant Tax	0,080	0,063	0,187	1,268	0,213
	Parking Tax	-0,036	0,046	-0,112	-0,777	0,442
	Street Lighting Tax	-0,339	0,300	-0,234	-1,132	0,265

Source: SPSS Output, 2024

Based on the results of the multiple linear regression analysis above, the following regression equation is obtained:

$$PAD = 0.479 + 0.216 \text{ BPHTB} + 0.617 \text{ PBB} + 0.080 \text{ PR} - 0.036 \text{ PP} -0.339 \text{ PPJ} + e$$

The equation can be interpreted as follows: The constant value of 0.479 indicates that the variables BPHTB, Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax are assumed to be constant or equal to zero, so that the amount of Regional Original Income will increase. The Land and Building Acquisition Fee (BPHTB) variable has a positive value of 0.216, indicating that for every 1% increase in BPHTB, the Regional Original Income will increase by 0.216. The Land and Building Tax variable has a positive value of 0.617, indicating that for every 1% increase in Land and Building Tax, the Regional Original Income will increase by 0.617. The Restaurant Tax variable has a positive value of 0.080, indicating that for every 1% increase in Restaurant Tax, the Regional Original Income will increase by 0.080. The Parking Tax variable has a negative value of 0.036, indicating that for every 1% increase in Parking Tax, the Regional Original Income will decrease by 0.036. The Street Lighting Tax variable has a negative value of 0.339, indicating that for every 1% increase in Street Lighting Tax, the Regional Original Income will decrease by 0.339.

Model Feasibility Test (F-test)

The following is a table of the results of the model feasibility test (F test):

Table 7. Results of the Model Feasibility Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,199	5	0,040	7,709	< 0,001[b]
	Residual	0,181	35	0,005		
	Total	0,379	40			

Source: SPSS Output, 2024

Based on the F test in the table above, the significance value is less than 0.05, meaning that the independent variables have a significant effect simultaneously (together) on the dependent variable. So the significance value obtained is 0.001 <0.05, so it can be concluded that the variables of Land and Building Acquisition Fee (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax have a significant effect simultaneously (together) on the Regional Original Income variable.

Coefficient of Determination Test (R^2)

Table 8. Results of the Determination Coefficient Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,724[a]	0,524	0,456	0,0718287

Source: SPSS Output, 2024

Based on the test results of the coefficient of determination that can be seen in the table above which shows the Adjusted R Square value of 0.456, it means that the independent variables have a joint effect on the dependent variable. This shows that the variables of Land and Building Acquisition Fee (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax contribute a joint effect of 45.6% to the original regional income variable and the remaining 54.4% is influenced by other variables outside this study.

Hypothesis Test (t-Test)

Table 9. Hypothesis Test Results (t-Test)

Variable	t	Sig.	Statement
BPHTB	3,336	0,002	H_1 accepted

Land and Building Tax	2,682	0,011	H₂ accepted
Restaurant Tax	1,268	0,213	H₃ rejected
Parking Tax	-0,777	0,442	H₄ rejected
Street Lighting Tax	-1,132	0,265	H₅ rejected

Source: SPSS Output, 2024

Based on the results of the hypothesis test above, it shows that:

The Influence of Land and Building Acquisition Fee (BPHTB) on Regional Original Income

The Land and Building Acquisition Fee (BPHTB) variable has a significance value of $0.002 < 0.05$, so it can be concluded that H1 is accepted. This means that the Land and Building Acquisition Fee (BPHTB) has an effect on Regional Original Income. This shows that BPHTB is one of the taxes that has high potential to generate income for the region because it is directly related to the activity of acquiring land and building rights. Every increase in BPHTB can have an impact on the increase in regional original income, the higher the BPHTB, the higher the regional original income. This is important because regional original income is one of the indicators of regional fiscal independence. By implementing a transparent and efficient collection system, it can maximize the potential for BPHTB revenue and increase public compliance as taxpayers to pay taxes. The results of this study are in line with research conducted by Marta Agustina Matanari (2022) which states that Land and Building Acquisition Fee (BPHTB) has an impact on the Regional Original Income of Binjai, Medan, and Pematangsiantar Cities.

The Influence of Land and Building Tax on Regional Original Income

The Land and Building Tax variable has a significance value of $0.011 < 0.05$, so it can be concluded that H2 is accepted. This means that the Land and Building Tax has an effect on Regional Original Income. Land and building tax is one of the potential regional original incomes in several regions. The influence of land and building tax on regional original income is due to the increasing economic growth in the Surakarta Residency area. When the regional economy develops, the property sector also develops, causing an increase in the value of taxable property. Therefore, land and building tax is one of the most important sources of income in increasing regional original income. This means that tax is effective and efficient in increasing government revenue that can be used for infrastructure development, education, and health services. The results of this study are in line with research conducted by Hakim *et al*., (2020) which states that Land and Building Tax has a significant effect on the Regional Original Income of Malang Regency.

The Impact of Restaurant Tax on Regional Original Income

The Restaurant Tax variable has a significance value of $0.213 > 0.05$, so it can be concluded that H3 is rejected. This means that the Restaurant Tax has no effect on Regional Original Income. If many restaurants do not fulfill their tax obligations or there is non-compliance in tax reporting and payment, then the potential for tax revenue will not be maximized. This can also be caused by taxpayers not knowing the criteria for businesses that can be taxed or restaurant turnover that is not optimal. The results of this study are in line with research conducted by Putriyanti *et al*., (2023) which states that Restaurant Tax has no significant effect on Local Revenue in the city of Mediun.

The Impact of Parking Tax on Regional Original Income

The Parking Tax variable has a significance value of $0.442 > 0.05$, so it can be concluded that H4 is rejected. This means that the Parking Tax has no effect on Regional Original Income. Not all parking managers fully comply with their tax obligations, such as reporting parking

revenue accurately. In addition, supervision of parking activities is often inadequate, especially regarding illegal parking or unrecorded parking. The availability of parking facilities and the level of community mobility can also affect the income generated from the parking sector. The results of this study are in line with research conducted by Rachman *et al*., (2021) which states that Parking Tax has no significant effect on the Local Revenue of Bandung City.

The Impact of Street Lighting Tax on Regional Original Income

The Street Lighting Tax variable has a significance value of 0.265>0.05, so it can be concluded that H5 is rejected. This means that the Street Lighting Tax has no effect on Regional Original Income. Although street lighting tax is one of the local taxes that has the potential to increase the effectiveness of tax revenue and contribute to local revenue, this study indicates that its contribution to local revenue is relatively small compared to other taxes. One of the reasons why street lighting tax has no effect on local revenue is the lack of understanding of taxpayers regarding how to pay street lighting tax. Difficulty in obtaining data from PLN regarding tax collection from electricity bills can hinder the increase in local revenue through street lighting tax. The results of this study are in line with research conducted by Besa *et al*., (2019) which states that Street Lighting Tax has no effect on Local Revenue of Pangkalpinang City.

CONCLUSION

This study aims to empirically analyze the influence of Land and Building Acquisition Fee (BPHTB), Land and Building Tax, Restaurant Tax, Parking Tax, and Street Lighting Tax on Regional Original Income in the Former Surakarta Residency Government for the 2017-2023 Budget Year. Based on the data that has been submitted and the results of testing that has been carried out on the problem, it can be concluded that Land and Building Acquisition Fee (BPHTB) has an effect on Regional Original Income. Land and Building Tax has an effect on Regional Original Income. Restaurant Tax has no effect on Regional Original Income. Parking Tax has no effect on Regional Original Income. Street Lighting Tax has no effect on Regional Original Income.

This research was only conducted in the Surakarta Residency Government area, so the results of the study were less than optimal. For further research, it is recommended to expand the scope of the area or research sample, so that the results of the study can provide a broader picture of the influence of Regional Taxes on Regional Original Income. And it is expected to add other independent variables that have a significant contribution to Regional Original Income, in order to obtain a more comprehensive analysis. Local governments need to increase efforts to optimize tax revenues and simplify the tax payment process and increase supervision of taxpayer compliance. Local governments are advised to explore the potential of local taxes that can increase local revenue. Transparency in local tax management must be increased to build public trust, as well as conduct more intensive socialization to the public regarding the importance of tax payments for regional development.

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