# THE EFFECTIVENESS OF REGIONAL TAX REVENUE AT MINAHASA REGENCY IN 2020-2022

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## ABSTRACT

*The purpose of this study is to determine the effectiveness of regional tax revenue at Minahasa Regency in 2020-2022. This research uses a quantitative descriptive research approach. The data used comes from the Regional Revenue Agency of Minahasa Regency, namely in the form of the 2020-2022 Regional Tax Target and Realization Report. The results of this study indicate that (1) The effectiveness of hotel tax revenue from 2020-2022 has increased, (2) The effectiveness of restaurant tax revenue from 2020-2022 has increased, (3) The effectiveness of entertainment tax revenue from 2020-2022 is consistently very effective, (4) The effectiveness of advertisement tax revenue from 2020-2022 has decreased, (5) The effectiveness of street lighting tax revenue from 2020-2022 is consistently very effective, (6) The effectiveness of parking tax revenue from 2020-2022 has increased, (7) The effectiveness of groundwater tax revenues from 2020-2022 has decreased, (8) The effectiveness of swallow's nest tax revenue from 2020-2022 has increased, (9) The effectiveness of MBLB's tax revenues from 2020-2022 has increased, (10) The effectiveness of PBB-P2 revenues from 2020-2022 is consistently very effective, (11) The effectiveness of BPHTB revenues from 2020-2022 has fluctuated.*
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## 1.    INTRODUCTION

Taxes are one of the largest sources of income for a country, ranging from financing state expenditures, carrying out national development to prospering the community, all of which is supported through tax revenue. In Indonesia, taxes are the backbone for national development. The allocation of taxes for infrastructure development and public facilities has a positive influence on the economy and prosperity of the community. Regional development is also part of national development. In the process of achieving these development goals, the central government gives power to local governments to fully regulate their own regions, including managing finances and financing all their needs, or better known as decentralization. With the emergence of this policy, it will certainly encourage local governments to be more active in exploring sources that have the potential to provide income for the regions, this is done in order to improve the regional economy so as to gain independence and the ability to finance their own regions.

In the era of regional autonomy, for every regional government, the most reliable source of revenue to support the implementation of development and implementation of government is regional taxes. For this reason, in increasing revenue from regional taxes,

effective efforts need to be made to explore all the potential that exists in regional taxes so as to increase the productivity of Regional Original Revenue.

Minahasa Regency is one of the 15 regencies/cities in the North Sulawesi Province, and is also one of the oldest districts. And of course Minahasa Regency requires considerable funds in organizing development and implementing regional government. Therefore, regional taxes are one of the important components that can support all expenses in the framework of government affairs. All sources of regional taxes must be maximized in order to have an effective influence on Local Original Revenue. In order to determine the success or failure of government efforts and performance in maintaining and increasing regional tax revenues, it can be done by measuring the level of effectiveness of regional tax revenues.

The effectiveness of regional taxes is an assessment of the performance of regional tax collection carried out by the relevant office during one fiscal year, whether it has been effective or not which can be seen from the percentage of regional tax revenue that has been realized then compared to the target that has been set. And the measurement if the effectiveness is higher, then the better the government's performance. If it turns out that the local government cannot maximize regional tax revenue, this will certainly have a negative impact on regional development. Moreover, 2020 is the year when Covid-19 enters Indonesia, so it has the potential to affect regional tax revenue due to applicable restrictions. This problem will certainly hinder the economic development of a region and even the state because state taxes also come from regional tax revenues.

## 2. LITERATURE REVIEWS
### 2.1 Tax Accounting

The definition of tax accounting according to Trisnawati (2017:21) is accounting that is applied in accordance with tax regulations. Tax accounting does not have standards such as commercial accounting regulated in Financial Accounting Standards (SAK), but tax accounting is part of commercial accounting. Where this tax accounting will be used for recording when transactions related to taxation occur.

Tax accounting emphasizes the basis for calculating tax obligations that must be paid and as a basis for the preparation of Notification Letters and as a consideration of consequences arising from a transaction or company activity. In general, commercial accounting is prepared and presented based on applicable standards, namely Financial Accounting Standards (SAK). However, for tax purposes, commercial accounting must be adjusted to the applicable tax rules in Indonesia.

### 2.2 Regional Autonomy

According to Law No. 23 of 2014 concerning Regional Government which is an amendment of Law No. 32 of 2004, Regional Autonomy is stated as the right, authority, and obligation of autonomous regions to regulate and manage their own Government Affairs and the interests of local communities in the Unitary State system of the Republic of Indonesia. The implementation of regional autonomy is expected to be able to improve government performance to be more effective because centralized governance is considered no longer in accordance with the current development of society and shows inefficient results.

In Ilmi (2022:7), Nurlan Darise stated that the implementation of regional autonomy, besides being a constitutional mandate, is also an objective need in the administration of the current government. Governments in the past that adhered to centralism were considered no longer in accordance with developments, in addition to Indonesia whose form was an archipelagic country and had a large area was better handled in a decentralized manner. This is also because those who know more about regional needs are local governments themselves. For this reason, with the enactment of regional autonomy, it is hoped that regional governments will be able to independently develop policies in accordance with their own

regional needs, so that regions can experience development, especially for the welfare of the community.

## 2.3 Regional Original Revenue

According to Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Regional Original Revenue, abbreviated as PAD, is defined as regional revenue obtained from regional taxes, regional levies, the results of segregated regional wealth management, and other legitimate local original revenues in accordance with laws and regulations.

Regional Original Revenue acts as one of the sources of income used to support development in the region. Regional Original Revenue is also an important factor in regional financing, therefore the ability to run the economy is measured by the amount of contribution that can be made by Regional Original Revenue to the Regional Budget, the greater the contribution that Regional Original Revenue can make to the APBD, meaning the smaller dependence of local governments on central government assistance (Wahyuni & Yuliansyah, 2020:10).

## 2.4 Tax

National development is a top priority in every country, both central and regional development. For this reason, in realizing equitable national development, of course, various sources of funds must be explored in order to meet the implementation of development. In Indonesia, there are various sources of income used for national development, in which taxes become one of the main sources of income. In Thian (2021:5), taxes according to Prof. Dr. M.J.H. Smeets are achievements to the government that are owed through general norms, and can be imposed without any contradiction with the aim of paying government expenses.

According to Ramandey (2020:2), it is explained that the tax function is divided into two, namely:

1. Revenue Function (Budgeter), where taxes function as a source of funds to finance government expenditures.
2. Regulatory Function (Regular), where taxes function as a regulatory tool or implementer of policies from the government in the social and economic fields.

## 2.5 Regional Tax

Regional Tax is one of the original regional revenues that is expected to be one of the sources of financing for government administration and regional development to advance the region, among others, a policy can be pursued that requires everyone to pay taxes in accordance with their obligations (Hakim, 2016:14).

The definition of Tax with Regional Tax is not much different, the difference is only in the subject who collects. If it is a central tax, it means that it is collected by the central government and used to finance state needs on a national scale, while if it is a regional tax, it means that it is collected by local governments, both provincial and district/city and is indicated for financing regional interests. Regional Tax Collection must continue to be increased by each regional government because the independence of an area can be seen from the revenue generated, in which regional taxes are one of the sources of income.

## 2.6 Effectiveness

Effectiveness comes from the English word *effective* which means successful or an action that is successfully done well. Effective is always associated with the relationship between the expected results and the actual results achieved. In Priwantiningrum (2020:28), the definition of effectiveness according to Richard M. Steers is a measure of how far the organization has succeeded in achieving goals that are worth achieving. In calculating the level of effectiveness, the ability of an organization to carry out tasks can be said to be effective if it is close to a ratio of 100%. Likewise with an area, so the higher the level of effectiveness, the better the ability of the area. Similarly, if we relate it to regional taxes, if

the ratio is close to 100%, it can be concluded that the collection of regional taxes carried out by local governments means that they lead to an effective direction.

According to Halim in Seran (2019:32), the measurement of the effectiveness of regional taxes is carried out by looking at the level of ratio derived from the comparison between the realization of regional tax revenue and the target of regional tax revenue. If the calculation of the effectiveness of regional taxes shows a number or percentage close to 100%, then regional tax collection can be said to be effective.

## 3. RESEARCH METHOD
### 3.1 Types of Research
This type of research uses a quantitative descriptive research approach conducted by collecting and presenting data received from the Regional Revenue Agency of Minahasa Regency in the form of data on the target amount and realization of Regional Taxes from 2020 to 2022 so that it can give the author a clear picture to be able to analyze.

### 3.2 Place and Time of Research
This research was conducted at the Regional Revenue Agency of Minahasa Regency, located on Jl. Maesa No. 154 Target, North Tondano District. The research period was carried out for 1 (one) month starting from June 1 to July 1, 2023.

### 3.3 Data Collection Methods
The type of data that will be used in this study is quantitative data in the form of secondary data sourced from the Regional Revenue Agency of Minahasa Regency, namely the Regional Tax Target and Realization Report for 2020-2022 as well as regulations, literacy books, journals and articles that can support the various data needed in this study. Data collection techniques are carried out through several ways, namely field research, literature research, and document review.

### 3.4 Analysis Methods
The analysis method carried out in this study is effectiveness analysis. In this study, effectiveness analysis is used as a benchmark to determine how much the realization of regional tax revenue has succeeded in achieving the predetermined target in a certain period. The formula used to calculate the level of effectiveness according to Mahmudi (2019):

$$\text{Regional Tax Effectiveness} = \frac{\text{Realization of Regional Tax Revenue}}{\text{Target of Regional Tax Revenue}} \times 100\%$$

In general, the effectiveness of regional taxes can be categorized as follows:

**Table 1. Effectiveness Level Criteria**

| Percentage | Criteria |
|---|---|
| >100% | Very Effective |
| 90%-100% | Effective |
| 80%-90% | Moderately Effective |
| 60%-80% | Less Effective |
| <60% | Ineffective |

*Source: Kepmendagri No.690.900.327 in (Seran, 2019:33)*

## 4. RESULTS AND DISCUSSIONS
### 4.1 Result
In Minahasa Regency there are 11 sources of regional tax revenue managed by the Regional Revenue Agency, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Street Lighting Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, MBLB Tax (Non-Metal Minerals and Rocks), PBB-P2 (Rural and Urban Land and Building Tax), BPHTB (Land and Building Rights Acquisition Duty).

The effectiveness of regional taxes indirectly shows how much success a region has in maximizing its regional tax potential. The effectiveness level of regional tax revenue is calculated by comparing the realization of regional tax revenue with the target of regional tax

revenue then multiplied by 100%. If the calculation of effectiveness results in a percentage close to 100, then regional tax revenue can be said to be effective. The following is data on the effectiveness of revenue per type of regional tax in Minahasa Regency for 2020-2022:

**Table 2. Effectiveness of Hotel Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 4.014.500.000 | 3.343.462.839 | 83,28% | Moderately Effective |
| 2021 | 4.014.500.000 | 3.757.403.551 | 93,60% | Effective |
| 2022 | 4.685.500.000 | 4.488.555.021 | 95,80% | Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 2. above, it can be seen that in 2020, a hotel tax revenue target of IDR 4,014,500,000 was set with revenue realization that only touched IDR 3,343,462,839, so that the resulting effectiveness rate was 83.28%, which means that it was in the moderately effective criteria. In 2021, the hotel tax revenue target is set to be the same as in 2020 of IDR 4,014,500,000 with increased revenue realization but only touched the figure of IDR 3,757,403,551, so that the resulting effectiveness rate is 93.60%, which means it has been included in the effective criteria. In 2022, the target of hotel tax revenue is set to increase to IDR 4,685,500,000 with increased revenue realization but still touching the figure of IDR 4,488,555,021, so that the resulting effectiveness rate is 95.80%, which means it remains in the effective criteria.

**Table 3. Effectiveness of Restaurant Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 3.255.000.000 | 2.554.460.189 | 78,48% | Less Effective |
| 2021 | 3.255.000.000 | 3.043.757.829 | 93,51% | Effective |
| 2022 | 3.392.500.000 | 4.222.657.259 | 124,47% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 3. above, it can be seen that in 2020, a restaurant tax revenue target of IDR 3,255,000,000 was set with revenue realization that only touched IDR 2,554,460,189, so that the resulting effectiveness rate was 78.48%, which means it was still in the criteria of being less effective. In 2021, the restaurant tax revenue target is set to be the same as in 2020 of IDR 3,255,000,000 with increased revenue realization but only touched the figure of IDR 3,043,757,829, so that the resulting effectiveness rate is 93.51%, which means it has been included in the effective criteria. In 2022, the target of restaurant tax revenue is set to increase to IDR 3,392,500,000 with the realization of revenue increasing far reaching IDR 4,222,657,259, so that the resulting effectiveness rate is 124.47%, which means that it has reached the criteria of being very effective.

**Table 4. Effectiveness of Entertainment Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 5.600.000 | 7.895.000 | 140,98% | Very Effective |
| 2021 | 5.600.000 | 112.496.000 | 2008,86% | Very Effective |
| 2022 | 147.000.000 | 182.177.000 | 123,93% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 4. above, it can be seen that in 2020, an entertainment tax target of IDR 5,600,000 was set with revenue realization reaching IDR 7,895,000, so that the resulting effectiveness rate was 140.98%, which means that it has reached the criteria of being very effective. In 2021, the entertainment tax revenue target was set to be the same as in 2020 of IDR 5,600,000 with the realization of revenue increasing dramatically to IDR 112,496,000, so that the resulting effectiveness rate also rose very large to 2008.86%, which means that it remains in the very effective criteria with a number that has increased considerably. In 2022, the entertainment tax revenue target is set to increase to IDR 147,000,000 with the realization of increased revenue also reaching IDR 182,177,000, so that

the resulting effectiveness rate is 123.93%, which means that it remains consistent in achieving the criteria of being very effective.

**Table 5. Effectiveness of Billboard Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 665.000.000 | 863.457.756 | 129,84% | Very Effective |
| 2021 | 665.000.000 | 937.921.295 | 141,04% | Very Effective |
| 2022 | 1.144.500.000 | 848.843.683 | 74,17% | Less Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 5. above, it can be seen that in 2020, a billboard tax revenue target of IDR 665,000,000 was set with revenue realization reaching IDR 863,457,756, so that the resulting effectiveness rate was 129.84%, which means that it has reached the criteria of being very effective. In 2021, the target of billboard tax revenue is set to be the same as in 2020 of IDR 665,000,000 with the realization of revenue increasing to IDR 937,921,295, so that the resulting effectiveness rate also increases to 141.04%, which means it remains in the very effective criteria. In 2022, the target of billboard tax revenue is set to increase to IDR 1,144,500,000 with the realization of revenue that actually decreases and only touches the figure of IDR 848,843,683, so that the resulting effectiveness rate is 74.17%, which means it is in the criteria of being less effective.

**Table 6. Effectiveness of Street Lighting Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 9.600.000.000 | 10.603.111.011 | 110,45% | Very Effective |
| 2021 | 10.500.000.000 | 11.135.189.415 | 106,05% | Very Effective |
| 2022 | 10.500.000.000 | 13.588.162.523 | 129,41% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 6. above, it can be seen that in 2020, a target of street lighting tax revenue of IDR 9,600,000,000 was set with the realization of revenue reaching IDR 10,603,111,011, so that the resulting effectiveness rate is 110.45%, which means that it has achieved the criteria of being very effective. In 2021, the target of street lighting tax revenue is set to increase to IDR 10,500,000,000 with the realization of revenue increasing also to IDR 11,135,189,415, so that the resulting effectiveness rate is 106.05%, which means it remains in the very effective criteria. In 2022, the target of street lighting tax revenue is set to be the same as in 2021 of IDR 10,500,000,000 with the realization of revenue increasing to IDR 13,588,162,523, so that the resulting effectiveness rate is 129.41%, which means that it remains consistent in achieving the criteria of being very effective.

**Table 7. Effectiveness of Parking Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | - | - | - | - |
| 2021 | 10.000.000 | 40.355.200 | 403,55% | Very Effective |
| 2022 | 72.000.000 | 134.649.640 | 187,01% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 7. Above, it can be seen that in 2020, there was no parking tax revenue target, so there was no realization of the revenue. In 2021, a parking tax revenue target of IDR 10,000,000 was set with revenue realization reaching IDR 40,355,200, so that the resulting effectiveness rate was 403.55%, which means that it directly achieved the criteria of being very effective. In 2022, the parking tax revenue target is set to increase to IDR 72,000,000 with the realization of revenue increasing also to IDR 134,649,640, so that the resulting effectiveness rate is 187.01%, which means it remains in the very effective criteria.

**Table 8. Effectiveness of Groundwater Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 42.000.000 | 243.342.910 | 579,39% | Very Effective |
| 2021 | 42.000.000 | 132.738.730 | 316,04% | Very Effective |
| 2022 | 200.000.000 | 100.488.279 | 50,24% | Ineffective |

*Source: Data processed, 2023*

Based on the results of data processing Table 8. above, it can be seen that in 2020, a groundwater tax revenue target of IDR 42,000,000 was set with revenue realization reaching IDR 243,342,910, so that the resulting effectiveness rate was 579.39%, which means that it has achieved the criteria of being very effective. In 2021, the groundwater tax revenue target is set to be the same as in 2020 of IDR 42,000,000 with revenue realization decreasing to IDR 132,738,730, so that the resulting effectiveness rate also decreases to 316.04%, which means that even though the figure decreases it is still in the very effective criteria. In 2022, the target of groundwater tax revenue is set to increase to IDR 200,000,000 with the realization of revenue still decreasing even only touching the figure of IDR 100,488,279, so that the resulting effectiveness rate is 50.24%, which means it is in the ineffective criteria.

**Table 9. Effectiveness of Swallow's Nest Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 21.000.000 | 10.500.000 | 50,00% | Ineffective |
| 2021 | 21.000.000 | 15.600.000 | 74,29% | Less Effective |
| 2022 | 30.000.000 | 35.270.000 | 117,57% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 9. above, it can be seen that in 2020, a target of swallow's nest tax revenue of IDR 21,000,000 was set with the realization of revenue that only touched IDR 10,500,000, so that the resulting effectiveness rate was 50.00%, which means it was in the criteria of ineffectiveness. In 2021, the target of swallow's nest tax revenue is set to be the same as in 2020 of IDR 21,000,000 with increased revenue realization but only touching the figure of IDR 15,600,000, so that the resulting effectiveness rate is 74.29%, which means that it is still in the criteria of being less effective. In 2022, the target of swallow's nest tax revenue is set to increase to IDR 30,000,000 with the realization of revenue increasing to IDR 35,270,000, so that the resulting effectiveness rate is 117.57%, which means that it has achieved the criteria of being very effective.

**Table 10. Effectiveness of MBLB Tax 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 3.150.000.000 | 1.326.798.295 | 42,12% | Ineffective |
| 2021 | 3.150.000.000 | 1.774.329.457 | 56,33% | Ineffective |
| 2022 | 3.521.000.000 | 2.574.813.485 | 73,13% | Less Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 10. above, it can be seen that in 2020, the MBLB tax revenue target was set at IDR 3,150,000,000 with revenue realization only touching IDR 1,326,798,295, so that the resulting effectiveness rate was 42.12%, which means it was in the ineffective criteria. In 2021, the MBLB tax revenue target is set to be the same as in 2020 of IDR 3,150,000,000 with increased revenue realization but only touched the figure of IDR 1,774,329,457, so that the resulting effectiveness rate is 56.33%, which means it remains in the ineffective criteria. In 2022, MBLB's tax revenue target is set to increase to IDR 3,521,000,000 with increased revenue realization but only touching IDR 2,574,813,485, so that the resulting effectiveness rate is 73.13%, which means it is in the criteria of being less effective.

**Table 11. Effectiveness of PBB-P2 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 3.710.000.000 | 4.686.662.433 | 126,33% | Very Effective |
| 2021 | 5.300.000.000 | 5.540.829.347 | 104,54% | Very Effective |
| 2022 | 5.300.000.000 | 6.266.237.598 | 118,23% | Very Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 11. above, it can be seen that in 2020, the UN-P2 revenue target was set at Rp3,710,000,000 with the realization of revenues reaching Rp4,686,662,433, so that the resulting effectiveness rate was 126.33%, which means that it has reached the criteria of being very effective. In 2021, the UN-P2 revenue target was set to increase to IDR 5,300,000,000 with the realization of revenue increasing also to IDR 5,540,829,347, so that the resulting effectiveness rate was 104.54%, which means it remained in the very effective criteria. In 2022, the UN-P2 revenue target is set to be the same as in 2021 of IDR 5,300,000,000 with the realization of revenue increasing to IDR 6,266,237,598, so that the resulting effectiveness rate is 118.23%, which means that it remains consistent in achieving the very effective criteria.

**Table 12. Effectiveness of BPHTB 2020-2022 (Rupiah)**

| Year | Target | Realization | Effectiveness | Criteria |
|------|--------|-------------|---------------|----------|
| 2020 | 8.820.000.000 | 8.498.104.018 | 96,35% | Effective |
| 2021 | 10.140.081.000 | 14.043.235.779 | 138,49% | Very Effective |
| 2022 | 15.886.300.000 | 13.694.061.186 | 86,20% | Moderately Effective |

*Source: Data processed, 2023*

Based on the results of data processing Table 12. above, it can be seen that in 2020, BPHTB's revenue target was set at Rp8,820,000,000 with revenue realization only touching Rp8,498,104,018, so that the resulting effectiveness rate was 96.35%, which means it was in the effective criteria. In 2021, BPHTB's revenue target was set to increase to Rp10,140,081,000 with increased revenue realization also reaching Rp14,043,235,779, so that the resulting effectiveness rate also rose to 138.49%, which means that it has reached the very effective criteria. In 2022, BPHTB's revenue target is set to increase to IDR 15,886,300,000 with revenue realization which actually decreases even only touching the figure of IDR 13,694,061,186, so that the resulting effectiveness rate is 86.20%, which means that is in the moderately effective criteria.

**4.2    Discussions**

Based on the results of the effectiveness analysis obtained, the following is a discussion for each type of regional tax:

**Hotel Tax**

The low acceptance in 2020 was the impact of Covid-19, where the occupancy rate decreased due to government restrictions. In 2021, hotel tax revenue began to increase again with occupancy rates slowly increasing, this is due to Covid-19 conditions that are getting better every day. Meanwhile, the very low revenue in the motel sector is due to the new classification carried out in 2021, where the motel sector revenue has been included in other sector classifications, another reason is because of the low occupancy rate in the motel sector. A considerable increase in realization in 2022 occurred because the economy has improved and the level of Community Activity Restrictions (PPKM) implemented by the government has decreased, so that community activities have become more open and make occupancy rates increase as well.

**Restaurant Tax**

In 2020, restaurant tax revenue was also affected due to Covid-19, restrictions implemented by the government made the consumption level of the community decrease because most of them only did activities at home. This also makes the catering sector less

effective because of the decrease in orders due to all community activities being restricted. Meanwhile, in 2021, restaurant tax revenue began to increase again due to the improving situation, where people's consumption levels have also begun to increase again. Many people have dared to do activities outside the home as usual, thus making the business sector in the food sector improve. In 2022, the economy is starting to return to normal, where people have become accustomed to the pandemic situation. The level of restrictions imposed by the government has also decreased, making people's activities unrestricted and making people's consumption levels increase and return to normal.

**Entertainment Tax**

Revenue in 2020 actually decreased compared to the previous year but indeed the target in 2020 was low enough to be achieved. The realization of entertainment tax revenue was also affected by the pandemic situation because people's activities were restricted from staying at home, thus making the entertainment sector such as tourist attractions and other entertainment venues forced to close due to government restrictions, this made the realization of revenue decrease even though it still reached the set target. The increase that occurred in 2021 is a sign of the beginning of the entertainment sector returning to life due to pandemic conditions that have begun to improve, many entertainment sectors have returned to operations because people have begun to return to activities outside the home and the acceptance rate has also increased. In addition, this huge increase is also due to the examination of entertainment tax subjects which should have been included but in fact have not been included and have not been targeted in 2021, so that there are entertainment tax subjects that increase and make automatic receipts also increase. Acceptance in the entertainment sector may continue to increase until 2022 because people's activities are no longer restricted and people are free to carry out their activities so as to make the economy improve, and make this entertainment sector also a destination for many people. Therefore, the acceptance of this entertainment sector becomes greater and makes this entertainment sector continue to grow.

**Billboard Tax**

The realization of revenue in 2020 when compared to the previous year actually decreased but indeed the target in 2020 was also lowered quite low so that it could be achieved. The increase in billboard tax revenue in 2021 occurred due to re-checking carried out by Bapenda to check billboards in the field, in addition to direct data collection to billboard companies, thus directly encouraging an increase in revenue from billboard taxes. In 2022, the board billboard sector is targeted to increase considerably, but revenue is still held at the same level as the previous year due to the lack of installation rates, thus making the effectiveness level less effective. As for the sticker and flyer billboard sector, there was no installation that year, causing no realization.

**Street Lighting Tax**

The increase in the realization of street lighting tax revenue that occurs continuously due to the implementation of good cooperation between PLN and Bapenda, where PLN who manages street lighting then reports it to Bapenda. It is proven by the number of street lights that are lit so that it has an increasing impact on revenue realization, and also makes street lighting tax one of the Minahasa Regency regional taxes with the largest revenue.

**Parking Tax**

The absence of realization of parking tax revenue in 2020 is due to the fact that in 2020 there was no parking tax subject in Minahasa Regency. Meanwhile, in 2021, there are already parking tax subjects in Minahasa Regency, namely Awaloei Hospital and Manado Beach Walk (MBW), half of which still enter the Minahasa Regency area, and for the MBW parking tax, it will operate at the end of the year. With the advent of the subject of parking tax, it will automatically be able to realize the targets that have been set. The increase in

revenue that occurred in 2022 was due to the operation of parking taxes at Awaloei Hospital and Manado Beach Walk (MBW) has been running well, especially since MBW has been operating since the beginning of the year so that the realization of receipts has increased rapidly.

**Groundwater Tax**

The realization of huge revenues in 2020 is due to the utilization of groundwater is widely carried out by large hotels in the Minahasa Regency area such as Yama Hotel in Tondano and Mercure Hotel in Tateli. In addition to hotels, minimarkets are also parties that utilize a lot of groundwater, and indeed the construction of minimarkets such as Alfamart and Indomart was carried out in various places so that the realization of revenue was very large that year. Meanwhile, the decline in revenue that occurred from 2021-2022 occurred due to the lack of awareness of groundwater taxpayers in fulfilling their obligations, where many groundwater tax levies were not paid, making the revenue decrease and the unpaid tax levies would become tax debts that must be paid in the following year.

**Swallow's Nest Tax**

Revenue is quite low in 2020 because the awareness of swallow entrepreneurs in Minahasa Regency to carry out their tax obligations is still low. Therefore, in 2021, Bapenda made intensification efforts, namely by re-recording swallow nests in Minahasa Regency so that revenue realization began to increase. And in 2022 there is a considerable increase due to the impact of intensification efforts, from which the subject and object of swallow's nest tax can increase so that it directly affects revenue, that is, there can be an increase.

**MBLB Tax**

MBLB tax is also severely affected due to the Covid-19 pandemic, the impact of this pandemic has greatly affected MBLB tax revenue. The MBLB tax itself mostly comes from developments through the need for building materials, and in 2020 development was very rare because all funding was prioritized for handling Covid-19 which at that time was very worrying. In 2021, it is also still carried over from the conditions of the previous year, where there is still a lack of development due to the ongoing pandemic. But this year things have begun to improve, as shown by the gradual improvement that has begun to occur. Meanwhile, in 2022, development has begun to return to view due to the pandemic situation that has begun to improve. With the developments that occur, which of course requires building materials, thus having an impact on increasing MBLB tax revenue.

**PBB-P2**

This PBB-P2 tax is one type of regional tax that is not too affected by the pandemic because the levy is fixed and does not depend on community activities, so in 2020 revenue realization is still at a very effective level. The increase continues to occur until 2021 due to intensification efforts carried out by Bapenda to capture all tax objects in the field, so that it can also increase potential revenue in the following year. In 2022, in accordance with the intensification efforts carried out by Bapenda, namely recapturing existing tax objects, and collecting data on new taxpayers, where these efforts resulted in an increase in UN-P2 tax objects, so that revenue realization increased even far above the set target.

**BPHTB**

BPHTB revenue is strongly influenced by land and building sale and purchase transactions so that the amount of revenue depends on the level of rights transfer that occurs, so the ups and downs of revenue cannot be predicted because it depends on the sale and purchase transaction. The realization of BPHTB revenues in Minahasa starting from 2020-2022 was in a good condition even in 2021 experienced a considerable increase due to the large volume of land and building sale and purchase transactions in Minahasa Regency that year. BPHTB is also one of the regional taxes that provides the largest revenue, this is

because Minahasa Regency is an area that has great potential so that there are many buying and selling of land and buildings which directly affect the realization of revenue.

## 5.    CLOSING

### 5.1    CONCLUSION

Based on the results of the research and discussion that has been described, the following conclusions can be drawn:

1.    The effectiveness of Hotel Tax Revenue from 2020-2022 has increased, in 2020 it is in the moderately effective criteria, in 2021 it is in the effective criteria, and in 2022 it is in the effective criteria.

2.    The effectiveness of Restaurant Tax Revenue from 2020-2022 has increased, in 2020 it is in the less effective criteria, in 2021 it is in the effective criteria, and in 2022 it is in the very effective criteria.

3.    The effectiveness of Entertainment Tax Revenue from 2020-2022 is consistently in the criteria of being very effective.

4.    The effectiveness of Billboard Tax Revenue from 2020-2022 has decreased, in 2020 it is in the very effective criteria, in 2021 it is in the very effective criteria, and in 2022 it is in the less effective criteria.

5.    The effectiveness of Street Lighting Tax Revenue from 2020-2022 is consistently in the very effective criteria.

6.    The effectiveness of Parking Tax Revenue from 2020-2022 has increased, in 2020 there is no realization, in 2021 it is in the very effective criteria, and in 2022 it is in the very effective criteria.

7.    The effectiveness of Groundwater Tax Revenue from 2020-2022 has decreased, in 2020 it is in the very effective criteria, in 2021 it is in the very effective criteria, and in 2022 it is in the ineffective criteria.

8.    The effectiveness of Swallow's Nest Tax Revenue from 2020-2022 has increased, in 2020 it is in the ineffective criteria, in 2021 it is in the less effective criteria, and in 2022 it is in the very effective criteria.

9.    The effectiveness of MBLB Tax Revenue from 2020-2022 has increased, in 2020 it is in the ineffective criteria, in 2021 it is in the ineffective criteria, and in 2022 it is in the less effective criteria.

10.    The effectiveness of PBB-P2 Revenue from 2020-2022 has consistently been in the very effective criteria.

11.    The effectiveness of BPHTB Revenue from 2020-2022 has fluctuated, in 2020 it is in the effective criteria, in 2021 it is in the very effective criteria, and in 2022 it is in the moderately effective criteria

### 5.2    SUGGESTION

The results of this research are expected to be used as learning material for the government to be more active in exploring the potential of existing regional taxes, namely by conducting socialization about the importance of paying taxes, collecting data again on taxpayers, and regular monitoring of every regional tax in the field so that increasing regional tax revenues can occur continuously, it is also expected to be used as input for the community, especially mandatory Taxes to be more conscious in fulfilling tax obligations because of the importance of regional taxes for the regional economy. Further research is expected to use other analyses and increase the research period, so that it can provide variety and research results can continue to grow.

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