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THE INFLUENCE OF COLLECTION OF PARKING TAX, STREET LIGHTING TAX, ENTERTAINMENT TAX AND HOTEL TAX ON MEDAN CITY REGIONAL ORIGINAL INCOME

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Abstract

The goal of this study was to gather data on how municipal revenue in the city of Medan was affected by parking fees, fees for street lighting, fees for lodging, and fees for entertainment. The dependent variable in this study is the local revenue of the city of Medan, and the independent variables employed in it are parking taxes, street lighting charges, hotel taxes, and entertainment taxes. The population used in this analysis is represented by a report on budget realization for the years 2018–2021. The study sample was determined using historical data as well as information from the yearly Regional Original Revenue Budget Realization Report. Multiple Regression Analysis, Descriptive Statistical Analysis, Classical Assumption Test (Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Autocorrelation Test), t test, F test, and Coefficient of Determination were used to analyze the data using SPSS version 20. The findings of this study show that local revenue is positively impacted by parking taxes, street lighting taxes, hotel taxes, and entertainment taxes.

Keywords: Parking Tax, Street Lighting Tax, Hotel Tax, Entertainment Tax, Regional Original Revenue Of Medan City

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INTRODUCTION

Parking in Medan City since February 2022 already apply Electronic parking (e-parking) however Still Lots found less society running an e-parking program in the field, because Still many found wild jungkir or trying party disturbing and the amount is also not lost Lots from amount e-parking officer on site. As a result s at inhabitant Park motorcycles, most of the time There is presumption that there is money taken l so officer in the field No achieve the target. Street lighting is a public facility that includes everything related to electricity for the benefit of the general public, not just the presence of electric power on the side of the road as street lighting. In February 2022 , Mr. Hanis Already spotlight matter Therefore, PLN synchronizes data for use transparency amount collected. It is very unfortunate management at PLN Medan is lacking Healthy. PPJU problem sticking out to the surface consequence contributions received by the government of Medan City during This rated No as charged by PLN. Because Medan City is access for traveler domestic And abroad currently travel area tour of North Sumatra, then tax lodging and entertainment is source original income pen very area _ prospectively in Medan City , can be noticed from tax very big area his contribution . Low Hotel Tax caused Because There is several hotels No pay tax with true and no all hotel reports and pays tax. Besides That, there is physical distancing that makes decline against hotels. And low tax entertainment caused Because the impact of covid-19 and the mandatory PPKM regulations place entertainment reduce operating hours l at set times government, in part place

entertainment must closed Because No can cover cost operational. Because the service industry and tourism are prioritized in regional development programs, city taxes including parking fees, street lighting fees, hotel fees and entertainment costs are getting more attention. Types tax on Describe the role of taxes in the growth of a region. Local governments can implement policies and ways to maximize regional income, the only thing is by estimating the ability of the Regional Original Revenue (PAD). Table following show amount reception tax parking, taxes lighting roads, taxes entertainment, hotel and income taxes original area has Medan City 2018-2021 collected:

Year	Type of tax income	Tax revenue target	Realization of tax revenue
2018	Parking	22,000,000,000	22,209,803,703
	Street Lighting	244,755,254,753	278,135,298,509
	Hotel	117,000,000,000	119,664,695,854
	Entertainment	43,000,000,000	43,079,908,039
2019	Parking	30,000,000,000	26,567,809,962
	Street Lighting	288,821,952,000	294,962,540,702
	Hotel	140,700,000,000	121,142,393,806
2020	Entertainment	45,300,000,000	43,768,753,146
	Parking	17,184,801,000	14,119,016,934
	Street Lighting	300,000,000,000	280,282,891,169
2021	Hotel	70,247,640,000	56,171,698,858
	Entertainment	32,530,000,000	14,468,947,982
	Parking	25,312,656,964	11,787,455,178
	Street lighting	269,387,955,240	231,677,649,244
	Hotel	100,951,994,839	52,649,833,491
	Entertainment	39,498,210,108	7,343,903,471

Table 1. Research phenomena

Based on the data above, it can be seen a comparison between the predicted target and the realization of Medan city tax revenue from 2018 - 2021, where the actual revenue is less than targeted. In the 2018 parking tax, the actualization of tax revenue has grown or above IDR 209,803,703 as the goal. But in 2019-2021 the realization of tax revenues has decreased continuously. The decrease can be seen from 2019 of IDR 3,432,190,038,





in 2020 of IDR 3,432,190,038, and in 2021 of IDR 13,525,201,786. This shows that there were problems in 2019-2021 resulting in a drastic decline. The 2018-2019 street lighting tax, The amount of tax money realized has increased or beyond the goal. This can be seen from 2018 of IDR 33,380,043,756 and in 2019 of IDR 6,140,588,702. The realization of tax income, however, decreased or fell short of expectations in 2020–2021. A drop of IDR 19,717,108,831 in 2020 and IDR 37,710,305,996 in 2021 may be observed. This indicates that there will be issues in 2020–2021, resulting in a The realization of tax income, however, decreased or fell short of expectations in 2020–2021. A drop of IDR 19,717,108,831 in 2020 and IDR 37,710,305,996 in 2021 may be observed. This indicates that there will be issues in 2020–2021, resulting in a sharp fall.

RESEARCH METHODS

The Medan City Regional Tax and Retribution Management Agency (BPPDD) conducted this study while keeping in mind that the data and information required were both accessible and pertinent to the main topic of the study, which took place from August to September 2022. In this study's quantitative methodology, descriptive statistical methods are used to assess numerical data. The source of this study is information from the Regional Tax and Retribution Management Agency (BPPD) on the realization of regional revenues for the city of Medan. The parking taxes, street lighting taxes, hotel taxes, and Medan city entertainment taxes are the data that make up the study's sample for the years 2018 through 2021.

RESULTS AND DISCUSSION

	N	Ran ge	Mini mum	Maxi mum	Means	std. Devi ation	Varia nces
PP	16	.148	.002	.150	.063 81	.010 369	.041 476
PJ	16	3.12 3	.034	3.157	1.56 444	.247 066	.988 264
PH	16	2,11 0	.020	2,130	.302 44	.123 196	.492 785
PHI	16	4,84 4	3,100	7,944	5.12 325	.316 819	1.26 7276
Valid N (list wise)	16						

Table 1. Descriptive Statistics

Based on the table above, the average income from parking tax, street lighting tax, hotel tax, entertainment tax is as follows. For the parking tax variable, the average is 0.06381. Furthermore, the street lighting tax value is 1.56444. Then for the hotel tax value of 0.30244. Finally, the entertainment tax value is 5.12325. The Normality Test determines whether or not the independent variables and dependent variable in a regression model have a normal distribution. A regression model with normal data distribution is good. The P-Plot chart is used in the normality test that follows.



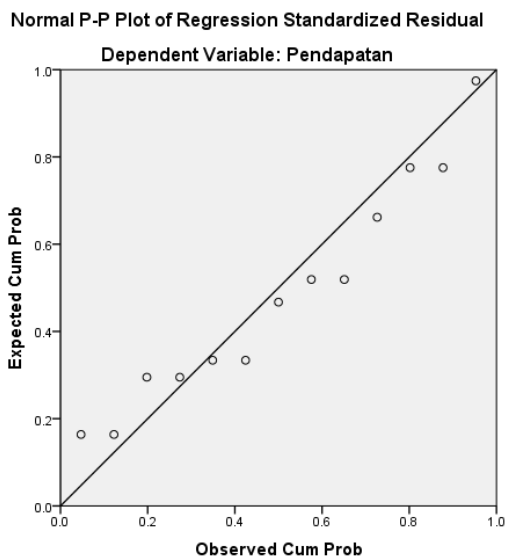


Figure 1. Normality Test

If you look at the results of the normality test using the P-Plot, the results show that the data is normally distributed. This can be seen from the spread of the points along the diagonal line and approaching the diagonal line so that it can be concluded that the data is normally distributed. The multicollinearity test in this study uses VIF and tolerance values. By looking at the VIF and tolerance values for each variable. If the VIF value is lower than 10 and the Tolerance value is higher than 0.1. So it can be concluded that the model used does not have symptoms of multicollinearity. Here we can see the results of the multicollinearity test in the table below:

Model	Standardize		Betas	t	Sig.e	Collinearity Statistics toleranc
	Unstandardize d Coefficients	d Coefficients				
l(Constant)	5,782	2005		2,31	.04	
Parking	.206	.002	1,704	3,48	.001	.199
PJ	.201	.030	1.019	5012	.001	.574
H	.201	.020	1,722	2,89	.002	.067
				6		1

Hib	.100	.001	.284	1,51	.00	2,84
				4	0	5

Table 2. Multicollinearity Test

According to the findings of the multicollinearity test, the independent variables parking tax, street lighting tax, hotel tax, and entertainment tax do not exhibit multicollinearity. There is no multicollinearity across independent variables, as evidenced by the VIF value being less than 0.10 and the tolerance value being higher than 0.1. The goal of the heteroscedasticity test is to determine if the residual variance between different observations in the regression model is unequal. It is assumed that there is a heteroscedasticity issue if the variance of the residual from one observation to the next is not constant, as shown in Figure below.

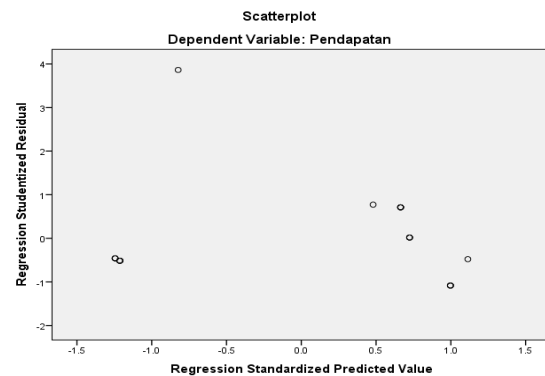


Figure 2. Heteroscedasticity Test

The results of the accompanying graphic demonstrate that the data points are dispersed and do not converge at one point, so it can be concluded that there is no heteroscedasticity. The value of the coefficient of determination is zero to 1. The coefficient of determination test is used to measure how far the independent variables parking tax (X 1), street lighting tax (X 2) hotel tax (X 3) and hotel tax (X





4) simultaneously have a significant effect on regional original income variable (Y). The higher the coefficient of determination, the greater the independent variable in explaining the dependent variable. The R-square value is 0.767 (76.7%), according to the test findings for the coefficient of determination in the table. This indicates that 76.7% of the dependent variable can be explained by the study's independent variables, while the remaining 23.3% is explained by factors other than those studied's independent variables.

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3990871269317 691000	4	997717817329 422800	8,524	.000 ^b
Residual	9364236324458 74400	2	117052954055 734300		
Total	4927294901763 565.000	6			

a. Dependent Variable: Income

b. Predictors: (Constant), Hib, PJ, Parking, H

Table 3. F test

Based on the table above, it can be concluded that the results of the F statistic test obtained a calculated F statistic value (8,524 > 3.01) and a significant value of 0.000 < 0.05, so it can be concluded that the variable parking tax (X 1), street lighting tax (X 2) hotel tax (X 3) and hotel tax (X 4) simultaneously have a significant effect on local revenue variable (Y). The t test is used to test whether the variable parking tax (X 1), street lighting tax (X 2) hotel tax (X 3) and hotel tax (X 4), to local revenue (Y) The results of the partial test (t test) can be seen in the following table:

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	std. Error	Betas			
1 (Constant)	5,782	2005			2,313	.049
Parking	.206	.002	1,704		3,480	.001
PJ	.201	.030	1.019		5.012	.001
H	.201	.020	1,722		2,896	.002
Hib	.100	.001	.284		1,514	.000

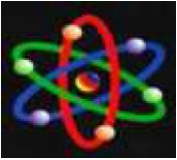
Table 4. T_Test

1. If the significance value is < 0.05 then H₀ is rejected and H₁ is accepted
2. If the significance value is > 0.05 then H₀ is accepted and H₁ is rejected

Partial test results (t) can be interpreted as follows :

1. The predicted result of the parking tax variable is t = 3.480 with a probability of 0.001, and the regression coefficient value with a positive direction is 0.206. 0.001 has a significance level below 0.05. Therefore, it can be said that the parking fee has a favorable and considerable impact on local income. The hypothesis is accepted based on the justification given above, which shows that the parking charge affects municipal revenue.
2. A positive regression coefficient value of 0.201 was obtained. The estimation outcomes for the tax on street lighting are t = 5.012 and 0.001 probability. 0.001 has a significance level below 0.05. The street lighting charge therefore appears to have a favorable and large impact on municipal revenue. The hypothesis is accepted based on the justification given above, which shows that the street lighting charge affects municipal revenue.





3. A positive regression coefficient value of 0.201 was obtained. With a probability of 0.002, the estimate results for the hotel tax variable are $t = 2.896$. 0.002 has a significance level below 0.05. Thus, it can be said that the hotel tax has a considerable and favorable impact on municipal tax income. The hypothesis is accepted based on the justification given above, which shows that hotel taxes have an impact on municipal revenue.
4. A positive regression coefficient value of 0.100 is used. With a probability of 0.002, the estimate results for the entertainment tax variable are $t = 0.5$. 0.002 has a significance level below 0.05. Thus, it can be said that the hotel tax has a considerable and favorable impact on municipal tax income. The hypothesis is accepted based on the justification given above, which shows that hotel taxes have an impact on municipal revenue.
4. Take Holidays proved to have a positive and significant effect on the original regional income.

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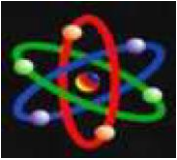
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CONCLUSION

Based on hypothesis testing and using multiple linear regression analysis methods, the following results are obtained:

1. Parking Tax is proven to have a positive and significant effect on Regional Original Income.
2. Road Lighting Tax is proven to have a positive and significant effect on Regional original income.
3. Pajak Hotel proved to have a positive and significant effect on Original local income





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