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DO LOCAL TAXES DRIVE LOCAL WEALTH? EMPIRICAL EVIDENCE IN WEST JAVA

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Abstract

Regional taxes play an important role in Regional Original Revenue (ROR/PAD) and development financing, especially in the era of regional autonomy. However, amidst the diverse economic growth between regions, the implementation of regional tax revenues varies greatly (inconsistent), therefore this study aims to analyze the effect of regional taxes including hotel tax, advertising tax, street lighting tax, entertainment tax, and parking tax on Regional Original Income (ROR/PAD) in West Java Province during the period 2013–2023. This study uses a quantitative approach with secondary data sourced from the Regional Financial Information System (RFIS/SIKD) portal of the Ministry of Finance of the Republic of Indonesia. The data analysis techniques used include classical assumption tests and multiple linear regression, with the help of EViews software as an analysis tool. The results of the study indicate that the F test (simultaneous test) of the five independent variables, namely Hotel Tax, Advertising Tax, Street Lighting Tax, Entertainment Tax, and Parking Tax have a significant effect on ROR/PAD, this shows that the five types of taxes together have a significant contribution to ROR/PAD, then the results of the T test (partial test) show that only variable X3 (Street Lighting Tax) has a significant effect on ROR/PAD while the other variables are not significant. This finding emphasizes the importance of evaluating sustainability in regional tax management to strengthen fiscal independence and improve the financial performance of local governments in West Java.

Keywords: Regional Original Revenue (ROR/PAD), Local Tax, Public Policy, Fiscal Decentralization, Regional Autonomy

Introduction

Indonesia as an archipelagic country has complex geographic and demographic characteristics, with varying levels of development between regions. To accommodate this ambiguity, the government has implemented a decentralization system that gives authority to regions to manage government affairs. One form of real decentralization is the granting of regional autonomy. The main objective of regional autonomy is to improve public welfare through more effective and responsive public services (Kuncoro, 2004). Within this framework, regions have the freedom to design development and financial policies that are in accordance with the characteristics of their regions.

Regional autonomy also allows for fiscal independence, where regions can manage and optimize local revenue sources (ROR/PAD) without relying too much on transfers from the central government (Triana Murtiningtyas, 2024; Wokas, 2016). Mardiasmo (2009) stated that there are three main objectives of regional autonomy, namely improving public services, effectiveness of regional resource management, and encouraging community participation in development. However, the effectiveness of the implementation of fiscal autonomy is highly dependent on the capacity and governance of local governments in managing revenue sources, especially from the tax sector.

In the fiscal context, taxes are one of the main sources of financing both at the national and regional levels. Taxes not only function as an instrument for collecting development funds, but also have an important role in maintaining economic stability, encouraging income redistribution, and controlling the rate of inflation (Mustaqiem, 2014; Triana et al., 2024). Wahyudin (2024) emphasized that taxes are the backbone of state revenues that support national economic growth. Therefore, optimal management of regional taxes is crucial in realizing sustainable development.

Regional governments in the context of fiscal decentralization are given the authority to manage their own regional finances, including exploring the potential of ROR/PAD from regional taxes. Mardiasmo (2009) stated that regional taxes play an important role in supporting fiscal independence and financing regional development. However, the contribution of taxes to ROR/PAD is still not evenly distributed across regions, depending on the socio-economic conditions and administrative capacity of each region. (Kuncoro, 2004) also highlighted the importance of regional fiscal policies that are adaptive to the dynamics of the regional economy.

Efficiency in regional financial management is also an important key to the success of fiscal decentralization. Apriliawati (2021) refers to Sjahrir (2017) who emphasized that the proximity of budget decision-making to the community allows for more accurate and responsive program planning and implementation. This can encourage improvements in the quality of public services and spur investment in strategic sectors. Jati (2019) also added that efficient regional financial management will accelerate economic growth and increase regional income.

Many regions have difficulty optimizing local tax revenues due to low taxpayer awareness, weak supervision, limited digitalization, and a lack of experts. Even regions with strong economies experience low ROR/PAD due to an unintegrated system and weak supervision. Corruption, budget leaks, and minimal policy innovation further hamper tax performance. In addition, high dependence on transfers from the central government reduces regional motivation to maximize regional revenues, which ultimately widens the fiscal gap.

Law Number 33 of 2004 which was updated through Law Number 1 of 2022 emphasizes that regional taxes are the main component of ROR/PAD. Regional taxes are divided into provincial taxes (motor vehicle tax and cigarette excise) and district/city taxes (such as hotel, restaurant, entertainment, advertising, PJU, and PBB-P2 taxes). Although the regulatory framework already exists, ROR/PAD realization has not been optimal in all regions due to fiscal disparities and differences in economic and institutional capacity. Urban areas have great tax potential, while remote areas are limited, so contextual and data-based fiscal policies are needed.

The implementation of tax collection is also greatly influenced by the capacity of local government governance. Aspects such as tax information systems, quality of human resources, and taxpayer compliance play an important role. Supporting infrastructure and security and social stability conditions are also important factors in determining the success of tax collection. This complexity shows that fiscal success depends not only on regulations, but also on the readiness of regional institutions.

West Java plays a strategic role in the national economy due to its proximity to DKI Jakarta and the rapid growth of industry, services, and tourism, especially in Bandung and Karawang. Regional Tax Revenue (ROR/PAD) increased from IDR 22.56 trillion in 2013 to IDR 52.17 trillion in 2023, although it experienced a decline in 2020 due to COVID-19 (Kemenkeu, 2023a). This increase reflects an increase in the expansion of the tax base and financial governance, although it has not shown full optimization of potential.

Several previous studies have examined the relationship between regional taxes and Regional Original Revenue (ROR/PAD), but each study has limitations. Mila Permatasari 's (2023) study only covers the period 2016–2019 and does not consider long-term economic impacts such as the pandemic. Ekky et al, (2024) focused on Karawang Regency during 2019–2023, but not comprehensively in various regions (West Java Province).

Kurnia and Ragita (2024) studied several types of taxes but did not include taxes with high contributions such as hotels and entertainment and did not cover a longer period. Meanwhile, Susanti et al., (2024) only analyzed two types of taxes in Bekasi City without comparing between regions. Based on the limitations that have been explained, this study is designed to fill these limitations by examining the application of hotel, parking, entertainment, advertising, and street lighting taxes to ROR/PAD in West Java during the period 2013–2023, which covers the periods before, during, and after the pandemic.

Methods

This study employs a quantitative approach using secondary data sourced from the Regional Financial Information System (SIKD) portal under the Ministry of Finance of the Republic of Indonesia. The research examines five independent variables Hotel Tax (X_1), Advertising Tax (X_2), Street Lighting Tax (X_3), Entertainment Tax (X_4), and Parking Tax (X_5) with Local Revenue (Y) serving as the dependent variable. Data analysis involves conducting classical assumption tests, including tests for normality, multicollinearity, autocorrelation, and heteroscedasticity. These are followed by hypothesis testing through multiple regression analysis, along with the t-test, F-test, and the coefficient of determination. The analytical process is carried out using EViews software. The study is centered on West Java Province, covering the years 2013 to 2023, and includes data from 27 regencies and municipalities using a time series framework.

Results

From 2013 to 2023, Regional Original Revenue (ROR/PAD) in West Java Province showed a consistent upward trend, increasing from IDR 22.56 trillion in 2013 to IDR 52.17 trillion in 2023. This growth was supported by the contribution of five types of regional taxes: hotel tax, advertising tax, street lighting tax, entertainment tax, and parking tax. The hotel tax fluctuated but generally increased from IDR 295.77 billion in 2013 to IDR 928.63 billion in 2023. Advertising tax also showed an overall upward trend, despite declines in

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2015 and 2018, reaching IDR 292.87 billion by 2023. Street lighting tax consistently grew each year, from IDR 1.25 trillion in 2013 to IDR 2.98 trillion in 2023, making it one of the largest contributors to ROR/PAD. Entertainment tax experienced a significant decline during the COVID-19 pandemic, dropping from IDR 489.42 billion in 2018 to only IDR 85.02 billion in 2021, but recovered to IDR 314.86 billion in 2023. Meanwhile, parking tax also increased from IDR 31.58 billion in 2013 to IDR 195.07 billion in 2023 (Kemenkeu, 2023).

Normality Test

Normality test was conducted using Jarque-Bera. The test results can be seen in Figure 1 below:

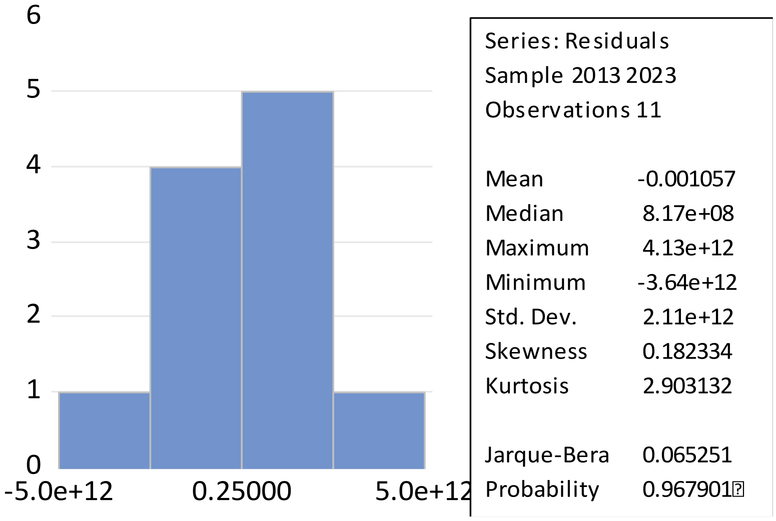

Figure 1
Normality test results

Based on the Jarque-Bera test, the probability value of 0.967 exceeds the 0.05 threshold, indicating that the data follows a normal distribution. This suggests that the regression model meets the normality assumption, thereby enhancing the reliability and validity of the analysis results for making conclusions and policy recommendations.

Multicollinearity Test

This test aims to assess the presence of a linear relationship among the independent variables within the regression model. The outcomes of the multicollinearity test are presented in Figure 2 below.

Variance Inflation Factors
Date: 05/12/25 Time: 19:30
Sample: 2013 2023
Included observations: 11

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	1.35E+25	16.71488	NA
X1_HOTEL	64.07762	25.29941	3.370340
X2_ADVERTISING	0.017613	1.365592	1.224132
X3_STEETLIGHTING	5.587929	33.58901	2.547751
X4_ENTERTAINMENT	114.3015	8.963786	1.976253
X5_PARKING	496.8481	13.38623	3.597380

Figure 2
Multicollinearity Test Results

Referring to Figure … below 10, suggesting that multicollinearity is not … alysis adheres to the classical assumptions, thereby p… n explaining the relationship between local taxes and …

Autocorrelation Test

This test is conducted to examine whether there is a correlation between the residuals (errors) of one observation and those of other observations. The outcome of the autocorrelation test is presented in Figure 3 below.

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F-statistic	0.238196	Prob. F(2,3)	0.8017
Obs*R-squared	1.507402	Prob. Chi-Square(2)	0.4706

Figure 3
Autocorrelation Test Results

The probability value of Obs*R-squared is 0.4706, which is greater than 0.05, indicating that we fail to reject the null hypothesis of no autocorrelation. This suggests that the residuals in the model are randomly distributed and not correlated, thereby satisfying one of the key classical assumptions. As a result, the regression model can be considered statistically valid, and the estimated coefficients are deemed efficient.

Heteroscedasticity Test

The purpose of this test is to examine whether the variance of the residuals (errors) in the regression model remains constant. To assess this, the White test was employed, and its results are presented in Figure 4.

F-statistic	5.085060	Prob. F(5,5)	0.0493
Obs*R-squared	9.192294	Prob. Chi-Square(5)	0.1016
Scaled explained SS	1.807246	Prob. Chi-Square(5)	0.8751

Figure 4
Heteroscedasticity Test Results

The Obs*R-Squared value of 0.1016 is greater than 0.05, indicating that the null hypothesis of homoscedasticity cannot be rejected. This suggests that the model does not suffer from heteroscedasticity, implying that the residuals have a constant variance. As a result, the model estimation can be considered stable and dependable.

Multiple Regression Analysis

The results of the multiple regression analysis can be seen in figure 5 below:

Dependent Variable: Y_ROR_PAD
Method: Least Squares
Date: 05/12/25 Time: 19:11
Sample: 2013 2023
Included observations: 11

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	4.69E+12	3.68E+12	1.275300	0.2582
X1_HOTEL	4.851273	8.004850	0.606042	0.5709
X2_ADVERTISING	-0.009011	0.132714	-0.067895	0.9485
X3_STEETLIGHTING	6.367941	2.363880	2.693851	0.0431
X4_ENTERTAINMENT	-4.350894	10.69119	-0.406961	0.7009
X5_PARKING	5.682217	22.29009	0.254921	0.8089

R-squared	0.848049	Mean dependent var	2.05E+13
Adjusted R-squared	0.696098	S.D. dependent var	5.41E+12
S.E. of regression	2.98E+12	Akaike info criterion	60.58745
Sum squared resid	4.45E+25	Schwarz criterion	60.80449
Log likelihood	-327.2310	Hannan-Quinn criter.	60.45064
F-statistic	5.581062	Durbin-Watson stat	1.734382
Prob(F-statistic)	0.041174		

Figure 5
Multiple Regression Analysis Results

T-Test Results:

Based on the t-statistic test and the corresponding significance values for each variable from X1 to X5, the following conclusions can be drawn: First, the Hotel Tax (X_1) has a significance value of 0.5709, which exceeds the 0.05 threshold, indicating that it does not have a significant partial effect on Regional Original Revenue (ROR/PAD), thereby accepting the null hypothesis. Second, the Advertising Tax (X_2) also shows an insignificant effect on ROR/PAD, as reflected by its significance value of 0.9485, leading to the acceptance of the null hypothesis. Third, the Street Lighting Tax (X_3), with a significance value of 0.0431, which is below 0.05, demonstrates a significant partial effect on ROR/PAD, thus the null hypothesis is rejected and the alternative hypothesis is accepted. Fourth, the Entertainment Tax (X_4) has a significance value of 0.7009, above the 0.05 threshold, signifying no meaningful partial impact on ROR/PAD, which supports the null hypothesis. Lastly, the Parking Tax (X_5) yields a significance value of 0.8089, also above 0.05, suggesting no statistically significant partial influence on ROR/PAD and confirming the acceptance of the null hypothesis.

Regression Equation Analysis

$Y = 4.687 + 4.851*X_1 - 0.009*X_2 + 6.367*X_3 - 4.350*X_4 + 5.682*X_5$

Y = Regional Original Revenue (ROR/PAD)
X_1 = Hotel Tax
X_2 = Advertising Tax
X_3 = Street Lighting Tax
X_4 = Entertainment Tax
X_5 = Parking Tax

Based on the regression equation above, the explanation for the constants and regression coefficients is as follows:

1. Constant (4.687)
   If all independent variables (hotel tax, advertising, street lighting, entertainment, and parking) are zero, then PAD is estimated at 4.687, this reflects the ROR/PAD component that is not affected by the five types of taxes.
2. Hotel Tax (X_1 = 4.851)
   Every increase in Hotel Tax by one unit is estimated to increase ROR/PAD by 4.851, assuming other variables remain constant. This shows a positive economic contribution, but is not statistically significant (p value = 0.5709)
3. Advertising Tax (X_2 = -0.009)
   A one unit increase in Advertising Tax is actually estimated to decrease ROR/PAD by -0.009. This coefficient is small and not statistically significant, so in practice its contribution is very weak.
4. Street Lighting Tax (X_3 = 6.367)
   Every increase in Street Lighting Tax by one unit has the potential to increase ROR/PAD by 6.367. This coefficient is economically large and also statistically significant (p value = 0.0431 < 0.05), which indicates that this variable has a real influence on ROR/PAD.
5. Entertainment Tax (X_4 = -4.350)
   Every increase in Entertainment Tax by one unit is estimated to decrease ROR/PAD by -4.350. The effect is negative and not statistically significant, so it cannot be used as a basis for policy to increase ROR/PAD.
6. Parking Tax (X_5 = 5.682)
   A one unit increase in Parking Tax is estimated to increase ROR/PAD by 5.682. Although the economic value is quite large, it is not statistically significant (p value = 0.8089)

F Test Results

The results of the F-test show that the combined influence of the Hotel Tax, Advertising Tax, Street Lighting Tax, Entertainment Tax, and Parking Tax significantly affects Regional Original Revenue (ROR/PAD) in West Java Province. This is demonstrated by a significance value of 0.0411, which falls below the 0.05 threshold. In essence, these five local taxes collectively play an important role in enhancing ROR/PAD.

Results of the Determination Coefficient

Based on figure 5, the Adjusted R Square value of 0.696, or 69.6%, demonstrates that the combined effect of the five independent variables hotel tax, advertising tax, street lighting tax, entertainment tax, and parking tax explains 69.6% of the variation in Regional Original Revenue (PAD). The remaining 30.4% is influenced by other variables not included in this model. Consequently, the null hypothesis (H_o) is rejected, and the alternative hypothesis (H_1) is accepted, indicating that these independent variables together have a statistically significant impact on PAD.

Discussions

a) Impact of Hotel Tax on Regional Original Revenue
   The Hotel Tax has been found to have no significant effect on Regional Original Revenue (ROR/PAD), as indicated by a significance value of 0.5709, which exceeds the 0.05 threshold. This finding aligns with previous research by Mila Permatasari (2023) and Dida and Resa (2024) which also reported insignificant outcomes. While Suryanti and Erni (2024) noted the effectiveness of the Hotel Tax in Batam in 2019 with a realization rate of 89%, its efficiency declined sharply to below 60% during 2020–2021. Furthermore, the tax's contribution to ROR/PAD consistently remained below 10%, suggesting a minimal role in enhancing regional revenue.
b) The Impact of Advertising Tax on Regional Original Revenue
   The significance value of the Advertising Tax variable is 0.9485, which exceeds the 0.05 threshold, indicating that it does not have a statistically significant effect on Regional Original Revenue (ROR/PAD). This finding is consistent with Resti et al., (2024) who concluded that the implementation of this tax was not optimal. Similarly, Zaenatul et al, (2024) observed a positive yet insignificant influence of advertising

tax on revenue. Nafish et al., (2024) also highlighted the tax's underperformance, reporting an average realization rate of only 82.83%, which classifies it as ineffective and unable to achieve its targeted growth.

c) The Impact of Street Lighting Tax on Regional Original Revenue
The findings indicate that the Street Lighting Tax exerts a positive and significant influence on Regional Original Revenue (ROR/PAD), with a significance level of 0.0431, which is below the 0.05 threshold. This result is consistent with the studies conducted by Rangga and Muid (2024) as well as Zaenatul et al., (2024) who also identified a significant positive relationship. In contrast, Ekky et al., (2024) observed no significant effect in a partial analysis, although they noted a significant influence when analyzed simultaneously. Meanwhile, Imahda and Luki (2024) highlighted the strong effectiveness of the Street Lighting Tax and its high potential to enhance ROR/PAD when properly managed.

d) The impact of Entertainment Tax on Regional Original Revenue
The research findings indicate that the Entertainment Tax, with a significance value of 0.8089 (> 0.05), does not have a significant impact on Regional Original Revenue (ROR/PAD). This aligns with the study by Silva et., (2024) which reported a t-value of 0.509 (less than the t-table value of 2.014) and a significance level of 0.613 (> 0.05), with similar outcomes shown in the F-test. In contrast, Suyanti and Erni (2024) noted that although the Entertainment Tax in Batam was 98% effective in 2019, its contribution to ROR/PAD fell below 10% during the 2020–2021 pandemic period. Furthermore, while Rannga and Muid (2024) concluded that the Entertainment Tax has a simultaneous positive influence on ROR/PAD, Dida and Resa (2024) observed that the performance levy had no significant effect on ROR/PAD in Garut.

e) The Impact of Parking Tax on Regional Original Revenue
The analysis results revealed a significance value of 0.8240 (> 0.05), suggesting that the Parking Tax did not have a significant impact on Regional Original Revenue (ROR/PAD). According to Riska et al., (2024) the Probolinggo City Government's performance during 2019–2020 was suboptimal, as the Parking Tax contribution remained minor despite a 111.18% increase, indicating untapped potential. Similarly, Zahaldi et al., (2024) reported that Parking Tax revenue in Pekanbaru had declined during the pandemic but began to recover in 2022–2023. Furthermore, Sultan dan Rinol (2024) observed that the average contribution of Parking Tax in Palembang was only 2.57%, well below the 10% threshold, reflecting its minimal role in generating local revenue.

Conclusions

This research reveals that, when combined, the five types of local taxes Hotel Tax, Advertising Tax, Street Lighting Tax, Entertainment Tax, and Parking Tax significantly affect Regional Original Revenue (ROR/PAD) in West Java Province. Nevertheless, on an individual basis, only the Street Lighting Tax demonstrates a significant impact on ROR/PAD, while the remaining taxes do not show a notable effect. The regression model accounts for 69.6% of the variation in ROR/PAD, indicating that the remaining 30.4% is influenced by factors not included in the model.

Suggestions

Local governments should prioritize optimizing revenue from the Street Lighting Tax, as it has demonstrated a significant impact. Meanwhile, other types of taxes should be reassessed to enhance their potential contribution this could be achieved by strengthening collection mechanisms and monitoring systems. Future research is recommended to incorporate additional variables, such as population size, business activity, or Gross Regional Domestic Product (GRDP), to provide a more comprehensive analysis.

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