

THE CONTRIBUTION OF HOTEL TAX TO REGIONAL TAX IN MAKASSAR CITY OF SOUTH SULAWESI

Usnirati Usman¹, Mahardian Hersanti^{P2}, Sri Nirmala Sari³

Politeknik Bosowa

usniratusman@rocketmail.com¹,
mahardian.hersanti@bosowa.co.id²,
sri.nirmala.plp@gmail.com³

ABSTRAK

Penelitian ini mengulas tentang kontribusi pajak hotel terhadap pajak daerah Kota Makassar. Tujuan dari penelitian ini adalah untuk mengetahui bagaimana kontribusi pajak hotel terhadap pajak daerah Kota Makassar 2011-2012. Penelitian ini menggunakan metode deskriptif kuantitatif. Data yang digunakan adalah data primer dan data sekunder. Data primer diperoleh melalui dokumentasi dan wawancara dengan karyawan Kantor Pelayanan Pajak Divisi I dan Dinas Pendapatan Daerah Makassar. Data sekunder tentang penerimaan pajak hotel 2011-2015, pajak daerah 2011 sampai 2015, dan jumlah hotel di kota Makassar berdasarkan klasifikasi 2011-2015. Hasil penelitian kontribusi pajak hotel terhadap pajak daerah di Kota Makassar dengan menghitung persentase iuran pajak hotel ke pajak daerah Makassar, berfluktuasi dalam jangka waktu lima tahun. Kontribusi pajak kota tahun 2011 sebesar 12,94% (kurang), pada tahun 2012 sebesar 9,7% (sangat kurang), pada tahun 2013 sebesar 8,58% (sangat kurang), pada tahun 2014 sebesar 8,99% (sangat kurang), dan pada tahun 2015 sebesar Menjadi 7,88% (sangat kurang). Hal ini dipengaruhi oleh rasio jumlah hotel dan jumlah hunian yang tidak masuk akal, dan pesatnya pertumbuhan bisnis perhotelan yang berujung persaingan tinggi antar hotel. Kontribusi pajak Hotel terhadap pajak daerah 2011-2015 masih relatif kurang

Kata Kunci : Kepemilikan institusional, non performing loan, loan to deposit ratio, growth asset dan kebijakan dividen

ABSTRACT

This research reviews about the hotel tax contribution to regional tax Makassar City. The purpose of this study was to determine how the contribution of the hotel tax to the regional tax Makassar City 2011-2012. This research uses descriptive quantitative method. The data used is primary and secondary data. Primary data were obtained through documentation and interview with the employees of the Tax Division I Hotel and Entertainment Regional Revenue Office Makassar. Secondary data about hotel tax revenue from 2011 to 2015, regional taxes from 2011 to 2015, and the number of hotels in the city of Makassar based classification 2011-2015. The results of the research contribution of the hotel tax to the regional tax in the city of Makassar by calculating the percentage contribution of the hotel tax to the regional tax Makassar, fluctuating within a period of five years. Hotel tax contribution in 2011 amounted to 12.94% (less), in 2012 amounted to 9.7% (very less), in 2013 amounted to 8.58% (very less), in 2014 amounted to 8.99% (very less), and in 2015 amounted to 7.88% (very less). It is influenced by the ratio of the number of hotel and the number of residential it's not logical, and the rapid growth of the hotel business which leads to high competition among hotels. Hotel tax contribution to regional tax years 2011-2015 is still relatively less.

Key Words : Contribution, Hotel Tax, Regional Tax

INTRODUCTION

Background

Makassar city is the capital city of South Sulawesi, Makassar city is geographically located between 5°8'6" south latitude and 119°24'17"38" east longitude. Based on the geographical position, the city of Makassar has a boundary that is the north bordering the Maros; south by Gowa; east by Maros; west bordering the Strait of Makassar. Strategic layout Makassar City as the City of trade, services, industry, and the city will encourage the growth of the travel and hospitality industries lodging services. Development the hospitality and lodging industry directly or indirectly impact on the increase regional revenue, particularly from hotel tax.

As with other regions in Indonesia, Makassar City is one of the authorized regional autonomy to manage his own family in order to carry out the construction. Makassar City are expected to manage and maximize the potential of existing resources in the area for the survival and progress. Potential economic resources in Makassar if it continues to be developed and improved, will be able to improve the image of the region, so as to maximize revenue. One of the efforts is to increase local taxes.

In general, the hotel is a building that people use to stay and free of charge. Most people think that the hotel only includes star hotels, budget hotels and buildings where people stay such as homestead. However, in accordance with the Local Regulation Makassar City No.

3 of 2010 on Taxes Hotel, mentioned that the hotel is a facility services provider lodging / resort including other related services with free of charge, which includes motels, inns, huts tourism, homestead tourism, and inns, lodging houses and the like, as well as a boarding house with a number of the rooms are more than 10 (ten). Based on data from the Regional Revenue Office (DISPENDA) of Makassar, data showed the number of hotels in the years 2011-2015 as follows:

Table 1

Total hotels in Makassar Based Classification Year 2011-2015

NO	Classification	Total hotels				
		2011	2012	2013	2014	2015
1	Five star	-	2	2	2	2
2	Four star	-	7	7	10	12
3	Three star	2	13	17	24	26
4	Two star	3	9	14	22	24
5	One star	8	17	18	19	21
6	Three jasmine	27	37	38	41	42
7	Two jasmine	15	15	16	17	17
8	One jasmine	57	66	64	64	64
9	Cottage	3	2	3	3	3
10	Inns / Lodging / Boarding House	41	56	104	146	171
	Totals	156	224	283	348	382

Source: Makassar City DISPENDA 2016

Research Purposes

Based on the description of the background problem that has described earlier, the purpose of this research is to determine the contribution of the tax to the Regional Tax hotels in Makassar.

LITERATURE REVIEW

Definition Contributions

Contributions came from the english language that is contribute, contribution. It's meaning is participation, engagement, engage and contribute. Means in this case the contribution may be material or action. Material things, for example an individual grant loans to other parties for the good. Contributions in the sense as an action in the form of behavior by

individuals who then provide both positive and negative impacts on others. For example, someone doing community development work in area house to create an atmosphere verdant region where he lived so that a positive impact for residents and visitors. With the contribution of the individual means also trying to increase the efficiency and effectiveness of his life. This is done by way of positions sharpen his role, something that then became a specialist field, to make it more appropriate to their competence. Contributions can be supplied in various fields, namely thinking, leadership, professionalism, financial, and others.

Regional Tax

There are several opinions about the notion of local taxes, according Marsyahrul (2004: 5) Local tax is a tax which is managed by the regional government (both regional government TK.I and regional government TK.II) and the results be used to pay for routine expenses and regional development (APBD). According Mardiasmo, (2002: 5) the tax is obligatory contribution made by the individual or entity to areas without direct payment are balanced can be in force by the legislation in force in use to finance the implementation of local government and regional development. Act Number 28 Year 2009 on Regional Taxes and Levies, Regional Tax is a mandatory contribution to a region that is owed by private persons or entities that

are enforceable under the Act, by not getting the rewards directly and used for the purposes of Regions for by welfare of the people.

Hotel Tax

Hotel Tax is a tax on hotel services. Definition hotels here including lodging houses that charge a fee. Taxation of the hotel is not absolutely exist in all districts or cities in Indonesia. this case, with regard to the authority given to the district or city to wear or not wear a type of tax district / city. Therefore, to be levied at a district or city, the regional government must first district regulations on hotel tax. The regulation will be the legal basis for operational and technical implementation of the imposition of tax

collection in the district or city concerned.

Tax Object Hotel

Regional Regulation Makassar City No. 3 of 2010 on Regional Tax Chapter III of Part One of Article 3 paragraph (2) and (3) the object of hotel tax is a service provided by the hotel with payment, including services as a supplement to the hotel to give comfort and comfort, including sports and entertainment facilities. As for the supporting services at the facility mean telephone, fax, telex, internet, xerox, laundry, ironing, transport, and other similar which is provided or managed hotel.

Instead object of hotel tax

At the hotel tax, not all services provided by the inn taxed. There are a few exceptions that do not include tax.

According Makassar City Regional Regulation No. 3 of 2010 on Regional Tax Chapter III of Part One of Article 3, paragraph (4) is not an object of hotel tax is as follows:

1. services dormitory residence hosted by the Government or regional government;
2. services rent apartments, condominiums and kind;
3. The services of a place to stay in the hospital, dormitory nurse, nursing homes, orphanages and other social institutions are alike, and

4. services of a travel agency or a sightseeing trip organized by the hotel dapt utilized by the public.

Office. Secondary data were obtained from reports and data on hotel tax. The data obtained are:

1. Regional Tax revenue data, and Makassar City hotel tax years 2011 to 2015, and
2. The data is the number of hotels in Makassar 2011-2015 based classification.

RESEARCH METHODS

Time and Location Research

The object of research is the Office of Regional Revenue Office Makassar. The time that researchers need starting from the preparation of the proposal until the completion of this final project approximately six months, from January to June 2016.

Types and Sources of Data

Data used in this research are primary data and secondary data. Primary data is data obtained through observation of interviews about the hotel tax in Makassar City the Regional Revenue

Data analysis technique

According Arikunto in Irwansyah, descriptive analysis method is used to describe or give a picture of the object under study, without analyzing and making conclusions that are generally applicable. While quantitative descriptive analysis is a data analysis technique which uses numbers to draw conclusions from the events that can be measured. In

this case is to do a comparison of the calculation results of the study. The following analytical techniques used to discuss problem in this research:

the growth rate of the hotel tax is used the following formula:

$$Gx = \frac{X_t - X_{(t-1)}}{X_{(t-1)}} \times 100\%$$

Analysis of Hotel Tax Growth Rate

The growth rate of the hotel tax shows the ability of local governments to maintain and improve the success that has been achieved from the period to the next. According to Halim knew Rochmadika et al in growth for each of the components of income and expenditure can be used to evaluate the potentials that need attention. Measuring

Remarks :

Gx = annual rate of growth of hotel tax

Xt = Actual tax revenues hotel in t

X (t-1) = Actual hotel tax revenue in the previous year

Measurement scale hotel tax growth rate is based on criteria listed in the following table:

Table 2

Classification Criteria Growth Rate

Growth Rate Percentage	Criteria
85% - 100%	Highly successful
70% - 85%	Successful
55% - 70%	Quite successful
30% - 55%	Less successful
Less than 30%	Not successful

Source : Halim in Rochmadika et al

Analysis of Contributions Taxes

formula used to calculate contributions as

The analysis used in this research is follows:

the analysis of the contribution. The analysis is used to determine how large the contribution that can be donated from the hotel tax revenue to the Regional Tax receipts in Makassar, the comparison between the amount of tax revenue with the amount of local tax revenue. According Komala in Pawiloi the

$$Pn = \frac{QXn}{QYn} \times 100\%$$

Remarks :

- Pn = Contributions hotel tax revenue to the Regional Tax
- QY = Number of Regional Tax receipts (IDR)
- QX = Number of hotel tax receipts (IDR)
- n = Year

After the comparison results seen based on the criteria. To know that obtained, it can be seen whether the the following three tables are presented as percentage of hotel tax revenue has follows: contributed to the Regional Tax. It can be

Table 3
Classification Criteria Contributions

Percentage	Criteria
0,00% - 10%	Very less
10,10% - 20%	Less
20,10% - 30%	Availability
30,10% - 40%	Worth
40,10% - 50%	Good
Over 50%	Very good

Source : Ministry of Home Affairs, Decree No. 690.900.327 at 1996 on guidelines for assessment and financial performance

DISCUSSION amounted to Rp 3,395,540,380, or
Research result 10.74%, in 2012 an increase of Rp
Analysis of Growth Rate 2,696,601,413 or 7.70%, in 2013 an
 Based on Table 4, it can be seen increase of Rp 6,811,399,318, or 18.06%,
 that the growth of hotel tax in 2011 2014 experience an increase of Rp

6,015,967,395, or 13.51%, and in 2015 growth of hotel tax amounting to Rp decreased by Rp 403,397,501 or 0.80%. 3,864,581,201 or 10.16%.

Then the amount of average annual

Table 4

Hotel Tax Revenue Growth Year 2011-2015

Year	Hotel Tax Amount (IDR)	Growth		Criteria
		IDR	%	
2010	31,614,040,229	-	-	
2011	35,009,580,609	3,395,540,380	10,74	Not successful
2012	37,706,182,022	2,696,601,413	7,70	Not successful
2013	44,517,581,340	6,811,399,318	18,06	Not successful
2014	50,533,548,735	6,015,967,395	13,51	Not successful
2015	50,130,151,234	403,397,501	(0,80)	Not successful
Average by year		3,864,581,201	10,16	Not successful

Source: Data Processed 2016

Table 5
Growth in Regional Tax Years 2011-2015

Year	Hotel Tax amount (IDR)	Growth		Criteria
		IDR	%	
2010	133.551.818.678	-	-	
2011	270.547.821.316	136.996.002.638	102,57	Very successful
2012	388.445.926.266	117.898.104.950	43,57	Less Successful
2013	518.703.083.895	130.257.157.629	33,53	Less Successful
2014	561.684.151.009	42.981.067.114	8,28	Not successful
2015	635.647.206.876	73.963.055.867	13,16	Not successful
Average by year		100.419.077.639	40,22	Less Successful

Source: Data Processed 2016

Based on Table 5 it can be seen that the growth of Regional Tax in 2011 amounted to Rp 136.996.002 638, or 102.57%, in 2012 to Rp 117 898 104 950, or 43.57%, in 2013 amounting to Rp 130 257 157 629, or 33.53%, year 2014 amounting to Rp 42,981,067,114 or 8.28%, and in 2015 amounted to Rp 73,963,055,867 or 13.16%. The average annual increase of Rp 100.419.077.639 or by 40.22%.

$$\text{Year 2015} = \frac{50.130.151.234}{635.647.206.876} \times 100\% = 7,88\%$$

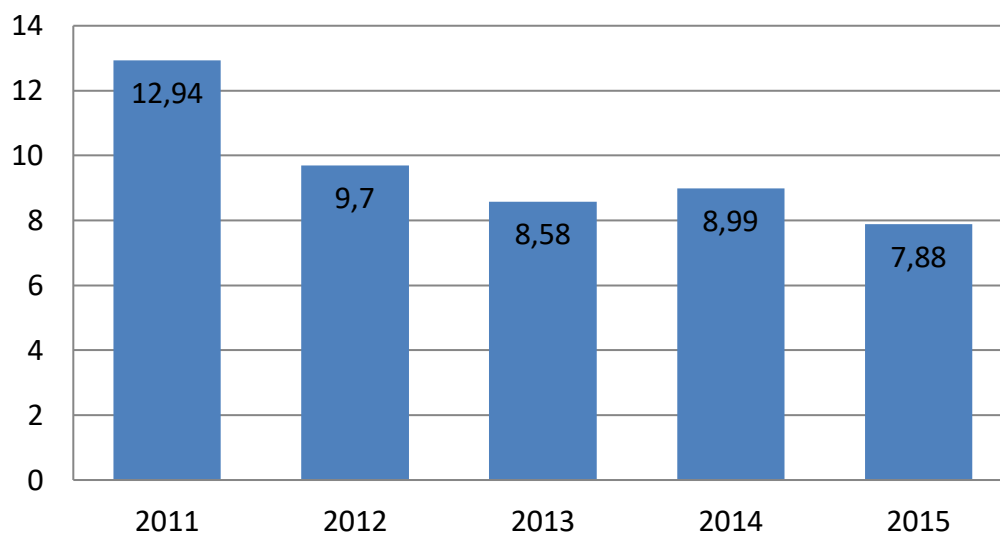
Table 6

Against the hotel tax contributions Makassar City Regional Tax Year 2011-2015

No	Year	Hotel Tax (IDR)	Regional Tax (IDR)	Contribution (%)	Criteria
1	2011	35.009.580.609	270.547.821.316	12,94	Less
2	2012	37.706.182.022	388.445.926.266	9,70	Very less
3	2013	44.517.581.340	518.703.083.895	8,58	Very less
4	2014	50.533.548.735	561.684.151.009	8,99	Very less
5	2015	50.130.151.234	635.647.206.876	7,88	Very less

Source: Data Processed 2016

Chart 1 Hotel tax contribution



Based on calculations that have been presented in tables and graphs can be seen that the magnitude of hotel tax contribution to the Regional Tax Makassar City budget years 2011-2015 ranged from 12.94% to 7.88%. In 2011 the hotel tax contributions amounted to 12.94% and in 2012 through 2013 decreased respectively by 9.70% in 2012 and 8.58% in 2013. In the year 2014 increased by 8.99% and decreased again in 2015 amounted to 7.88%.

Discussion

Results of research on hotel tax contribution to regional taxes Makassar city, showing growth in hotel tax revenue to fluctuate in the years 2011-2015. In 2011 the hotel tax revenue growth of 10.74% can be categorized as unsuccessful, in 2012 the growth of hotel tax revenue has decreased by 7.70% can be categorized as unsuccessful, in 2013 the growth of hotel tax revenue increased by 18.06% but they can be categorized as unsuccessful, in 2014 the growth of hotel tax revenue decreased by 13.51% can be considered unsuccessful, and in 2015 the growth of hotel tax revenue has decreased very dramatically by 0.80% can be categorized as unsuccessful. Based on information from the Head of hotel tax drop is due to three factors, namely, the lack of tax compliance attitude in terms of the accuracy of the amount of taxes to be paid, the payment deadline / tax reporting and tax payment, and influenced national economic conditions. The government's economic growth in 2015 amounted to 4.73%, down zero point of a percentage of the target of

5.7%. 2015 government economic targets are not achieved one of which tax revenue of Rp 1235.8 trillion (83% of the target). Not achieving the target is not because of the condition of Indonesia, but because of the dynamics that occur at a global level, especially those triggered by higher US interest rates, and a slowing China economy that affect the decreasing value of Indonesia's exports to China.

The percentage of hotel tax contribution to local tax Makassar fluctuate within the last five years. The percentage contribution is calculated based on the ratio of the number of hotel tax by the amount of local taxes. In 2011 the contribution amounted to 12.94% hotel tax can be categorized less, in 2012 the hotel tax contribution has decreased by 9.70% can be categorized as very less,

in 2013 the contribution of hotel tax decreased by 8.58% can be categorized as very less , in 2014 the contribution of hotel tax increased to 8.99% but still be categorized much less, and in 2015 the hotel tax contribution has decreased to 7.88% and can be categorized as very less. Based on information from the Head of Taxes it is influenced by the ratio of the number of hotels with total occupancy is not logical, meaning growth in Makassar decline in room occupancy levels and suppress the return on investment (ratio of potential money earned from the investment). Besides the rapid growth of the hotel business competition that would lead to higher hotel. But for a number of hotel operators, these conditions are not a major concern throughout the market

share is still available. The hotel management should try your best to take advantage of existing markets by providing special services to guests

CONCLUSION AND SUGGESTION

Conclusion

Based on the analysis and discussion that has been done, can be summed up as follows:

1. Growth in tax revenues in the city of Makassar fluctuate 2011-2015. In 2011 the hotel tax revenue growth of 10.74% can be categorized as unsuccessful, in 2012 the growth of hotel tax revenue has decreased by 7.70% can be categorized as unsuccessful, in 2013 the growth of hotel tax revenue increased by 18.06% but they can be categorized

as unsuccessful, in 2014 the growth of hotel tax revenue decreased by 13.51% can be categorized as unsuccessful, and in 2015 the growth of hotel tax revenue has decreased very dramatically by 0.80% can be categorized as unsuccessful.

2. The percentage of hotel tax contribution to regional taxes Makassar fluctuate within the last five years. In 2011 the contribution amounted to 12.94% hotel tax can be categorized less, in 2012 the hotel tax contribution has decreased by 9.70% can be categorized as very less, in 2013 the contribution of hotel tax decreased by 8.58% can be categorized as very less, in 2014 the contribution of hotel tax increased to 8.99% but still be categorized much

less, and in 2015 the hotel tax contribution has decreased to 7.88% with a very poor category.

Suggestion

Suggestions from authors in order to increase the regional tax revenue from the hotel tax sector, should be done DISPENDA Makassar City are:

1. DISPENDA Makassar City needs to socialize on a regular basis to taxpayers in order to increase taxpayer awareness of the obligations in terms of adherence to tax payments on time and the right amount.
2. DISPENDA in Makassar also expected to be able give strict sanctions against taxpayers who are less obedient in carrying out their

duties and in running the rule applied by DISPENDA Makassar.

The government should develop Makassar city as a tourism destination city so that it can develop a hotel occupancy rate and develop various sectors in order to increase Regional Tax Makassar

DAFTAR PUSTAKA

- BBC. 2016. Target ekonomi 2015 tidak tercapai, jokowi tetap yakin.
http://www.bbc.com/indonesia/berita_indonesia/2016/01/160104_indonesia_jokowi_ekonomi# (diakses 20/06/16)

- Data Dinas Pendapatan Daerah Kota
Makassar Tahun 2016
Pendapatan Asli Daerah Kota
Semarang,
http://eprints.undip.ac.id/43093/1/15_SYAH.pdf
(diakses 29/12/2015).
- <https://jhohandewangga.wordpress.com/2012/02/27/pengertian-dan-macam-macam-pajak-daerah/>
(diakses 24/06/2016)
Kamus Besar Bahasa Indonesia versi online. 2016.
<http://kbbi.web.id/kontribusi>
(diakses 08/02/2016)
- Dinas Komunikasi dan Informasi Kota
Makassar. 2016. Situs Pemerintah
Kota Makassar.
<http://makassarkota.go.id/110-geografiskotamakassar.html>
(diakses 08/02/2016)
Keputusan Menteri Dalam Negeri No.
690.900.327 tahun 1996 tentang
pedoman penilaian dan kinerja
keuangan
<http://www.kemendagri.go.id/media/filemanager/2013/02/28/p/e/permendagri-1993-2013.pdf> (diakses
24/06/2016)
- Irwansyah, 2014. Efektivitas dan
Kontribusi Pajak Hotel Terhadap

- Komala, 2010. Analisis Kontribusi Pajak Hotel dan Restoran Terhadap Penerimaan Pendapatan Asli Daerah (PAD) di Kabupaten Tegal, http://repository.ipb.ac.id/handle/123456789/62542 (diakses 12/02/2016)
- Kuncoro, 2004. Otonomi Daerah dan Pembnagunan Daerah. Erlangga. Jakarta
- Mardiasmo, 2002. Otonomi dan Manajemen Keuangan Daerah. Andi. Yogyakarta
- Maulana, 2013. Analisis Potensi Pemungutan Pajak Hotel Dalam Peningkatan Pendapatan Asli Daerah Kota Palu, http://A SYAHRIR MAULANA - 2013 - repository.unhas.ac.id (diakses 11/01/2016)
- Pawiloi, 2014. Analisis Kontribusi Pajak Reklame Dan Pajak Hotel Terhadap Pendapatan Asli Daerah Kota Makassar, http://http://repository.unhas.ac.id/bitstream/handle/123456789/11907/SKRIPSI-ANDI%20MAHYUDIN%20PAWILOI-A31110254.pdf?sequence=1 (diakses 01/02/2016)
- Pengertiandefinisi.com.2016. Konsep Dan Pengertian Kontribusi. http://pengertiandefinisi.com/kons

- ep-dan-pengertian-kontribusi/
(diakses 08/02/2016)
- Puspitasari, 2010. Efektivitas Dan
Kontribusi Penerimaan Pajak
Hotel Terhadap Peningkatan
Pendapatan Asli Daerah Kota
Semarang Tahun 2007-2009,
[http:// lib.unnes.ac.id/3144/](http://lib.unnes.ac.id/3144/)
(diakses 29/01/2016)
- Rahayu, 2011. Analisis Potensi Pajak
Hotel Terhadap Realisasi
Penerimaan Pajak Hotel Di
Kabupaten Gunungkidul, [http://
http://eprints.undip.ac.id/29396/1/
Skripsi002.pdf](http://http://eprints.undip.ac.id/29396/1/Skripsi002.pdf) (diakses
29/01/2016)
- Republik Indonesia. 2004. Undang-
Undang No. 33 Tahun 2004
Tentang Perimbangan Keuangan
Antara Pemerintah Pusat Dan
Daerah. Sekretariat Negara.
Jakarta
- Republik Indonesia. 2009. Undang-
Undang No. 28 Tahun 2009
Tentang Pajak Daerah Dan
Retribusi Daerah. Sekretariat
Negara. Jakarta
- Rochmadika dkk, 2014. Analisis
efektivitas penerimaan dan
pertumbuhan pajak restoran
sebagai salah satu sumber
pendapatan asli daerah
(PAD),[http://administrasibisnis.st
udentjournal.ub.ac.id/index.php/ja](http://administrasibisnis.studentjournal.ub.ac.id/index.php/ja)

b/article/viewFile/727/921

ejournal.unsrat.ac.id (diakses

(diakses 23/04/2016)

27/01/2016)

Suciadi, 2014 Tingkat Kontribusi Dan

Efektivitas Pajak Hotel Pada

Pendapatan Daerah Kabupaten

Malang Jawa Timur, [http://](http://jimfeb.ub.ac.id/index.php/jimfeb/)

jimfeb.ub.ac.id/index.php/jimfeb/

[article/download/1301/1199](http://jimfeb.ub.ac.id/index.php/jimfeb/article/download/1301/1199)

(diakses 29/12/2015)

TMbooks, 2014. Perpajakan Esensi dan

Aplikasi. Andi. Yogyakarta

Walakandau, 2013. Analisis Kontribusi

Pajak Hotel Terhadap Pendapatan

Asli Daerah Di Kota Manado,

[http:// RJR Walakandou - Jurnal](http://RJR.Walakandou-JurnalRisetEkonomiManajemenBisnis...)

Riset Ekonomi, Manajemen,

Bisnis ..., 2013 -