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THE IMPACT OF HOTEL TAX, RESTAURANT TAX AND ENTERTAINMENT TAX ON THE REGIONAL ORIGINAL INCOME OF SERANG REGENCY FOR THE 2018-2024 PERIOD

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Abstract

Local Own-Source Revenue (PAD) is one of the main indicators used to assess a region’s fiscal independence, consisting of local taxes, retributions, income from separated regional assets, and other legitimate revenues. Serang Regency has considerable potential to increase PAD, particularly from the hotel, restaurant, and entertainment tax sectors. However, the realization from these three sectors has not yet been optimal. This study aims to analyze the influence of hotel tax, restaurant tax, and entertainment tax on the PAD of Serang Regency during the 2018–2024 period, both partially and simultaneously. The research uses a quantitative approach with multiple linear regression analysis based on secondary data from the Regional Revenue Agency (Bapenda). The results show that partially, the restaurant tax has a significant effect on PAD, while the hotel and entertainment taxes do not have a significant effect. However, simultaneously, all three types of taxes significantly affect PAD. Therefore, the restaurant tax is considered the most promising sector for development, while the management strategies for hotel and entertainment taxes should be evaluated to enhance their contribution to Serang Regency’s PAD.

Keywords :Hotel Tax, Restaurant Tax, Entertainment Tax, Local Own-Source Revenue (PAD)

INTRODUCTION

Indonesia adheres to a decentralized system that grants regional governments the authority to regulate and manage their own finances. In this context, Regional Original Revenue (PAD) is a key indicator for measuring the level of regional fiscal independence. PAD consists of regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate revenues. One of the largest components of PAD is regional taxes, which are characterized by stability and sustainability, making them a strategic instrument in supporting regional development financing (Law Number 33 of 2004 concerning Fiscal Balance between the Central Government and Regional Governments).

According to Mardiasmo (2019) in Arridho et al., 2022, Regional Original Revenue (PAD) is all revenue collected by a region based on regional regulations in accordance with statutory regulations. PAD represents a region's ability to finance government activities independently without relying on the central government (Monoarfa et al., 2022). Therefore, the greater the PAD's contribution to total regional revenue, the greater the region's ability to finance development needs and public services without relying on the central government. In other words,PAD reflects how independent a region is in carrying out government and development functions in a sustainable manner.

Serang Regency, as a developing region in Banten Province, has significant local economic potential, particularly in the service sector, such as hotels, restaurants, and entertainment. These three sectors not only support economic activity and tourism but also serve as tax objects that can be optimized as sources of Regional Original Income (PAD). However, despite the continued growth of these businesses, tax revenue realization does not fully reflect this potential. This gap between potential and realization indicates that regional tax management still faces various challenges, both in terms of administration, taxpayer compliance, and collection policies. To illustrate this dynamic, the following data presents the realization of Serang Regency's Regional Original Income (PAD) for 2018–2024.

Table 1. Realization of Regional Original Income (PAD) Receipts of Serang Regency 2018-2024

Year	Income Original Region	Tax Hotel (%)	Tax Restaurant (%)	Tax ntertainment (%)
2018	Rp. 697,085,199,649	2,24%	1,24%	0,15%
2019	Rp. 705,281,901,421	1,46%	1,18%	0,18%
2020	Rp. 701,215,210,764	1,33%	0,88%	0,08%
2021	Rp. 714,755,548,820	2,12%	1,20%	0,08%
2022	Rp. 808,234,793,841	2,53%	1,61%	0,12%
2023	Rp. 878,932,689,941	2,64%	1,79%	0,16%
2024	Rp. 944,295,326,625	2,55%	1,83%	0,22%

Source: Regional Revenue Agency of Serang Regency 2025 (processed data))

Data shows that Serang Regency's total PAD has increased year by year, starting from IDR 697.08 billion in 2018 to IDR 944.29 billion in 2024. However, when looking at the percentage contribution of each type of tax to PAD, it appears that Hotel Tax tends to fluctuate but still shows a fairly stable contribution, with the highest percentage of 2.64% in 2023, and the lowest 1.33% in 2020. The sharp decline in 2020 is strongly suspected to be due to the COVID-19 pandemic which reduced hotel revenue. However, contributions have increased again in the following years. Restaurant Tax has experienced a slow but consistent upward trend in contribution, from 1.24% in 2018 to 1.83% in 2024. This reflects the recovery of the culinary sector post-pandemic and increased public consumption of food and beverage services. Entertainment Tax has the smallest and most fluctuating contribution, only ranging from 0.08% to 0.22%. The lowest percentage was recorded in 2020 and 2021 (0.08%), which was heavily impacted by social restrictions during the pandemic. Despite an increase in 2024 (0.22%), the contribution remains low compared to the other two sectors.

One type of regional tax that shows an increasing trend and significantly contributes to increasing Regional Original Income (PAD) is the hotel tax. This tax is included in the district/city tax group as stipulated in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Along with the growth of economic activity, particularly in the tourism and service sectors, its revenue potential has also increased (Arridho et al., 2022).

Table 2 Hotel Tax Revenue Targets and Realization Serang Regency 2018-2024

Year	Target (Rp)	Realization (Rp)	Percentage
2018	17.000.000.000	15.622.285.634	92,13
2019	10.180.184.000	10.269.731.499	100,90
2020	9.200.000.000	9.326.861.412	101,38
2021	20.500.000.000	15.185.322.607	74,07
2022	19.984.000.000	20.409.271.941	102,13
2023	23.009.000.000	23.241.219.214	101,01
2024	23.138.705.000	24.053.552.385	103,95

Source: Regional Revenue Agency of Serang Regency 2025 (processed data)

Judging from the data above, Regional Original Income from the regional tax sector, namely Hotel Tax in Serang Regency, shows a fluctuating trend but tends to increase. In 2018, the target set at Rp 17,000,000,000 was realized at only Rp 15,622,285,634. In 2019, the target set at Rp 10,180,184,000 was successfully exceeded with an achievement of Rp10,269,731,499, in the yearIn 2020, despite the target being set at Rp 9,200,000,000, revenue realization exceeded the target with an achievement of Rp 9,326,861,412. However, in 2021, although the revenue target rose sharply to Rp 20,500,000,000, realization decreased and only reached Rp 15,185,322,607. Furthermore, in 2022 to 2024, hotel tax revenue again showed positive performance. In 2022, realization reached Rp 20,409,271,941, in 2023 it was Rp 23,241,219,214, and in 2024 it experienced a significant increase with realization of 103.95% of the target.

The hotel tax target in Serang Regency was not achieved, according to*Banten News*(2018), the Sunda Strait tsunami at the end of 2018 caused a decline in hotel occupancy rates in coastal areas of Serang Regency, particularly in Anyar and Cinangka. This directly impacted hotel tax revenue. A similar situation occurred in 2021, when the COVID-19 pandemic's Community Activity Restrictions (PPKM) policy reduced hotel occupancy rates. (*BantenNews, 2021*).

In addition to hotel tax, restaurant tax also plays an important role as a potential source of Regional Original Income (PAD), especially in areas experiencing economic growth supported by the culinary sector and evolving community consumption patterns.

Table 3 Restaurant Tax Revenue Targets and Realization in Serang Regency 2018-2024

Year	Target (Rp)	Realization (Rp)	Percentage
2018	8.532.000.000	8.651.754.682	101,40
2019	8.000.000.000	8.319.420.174	103,99
2020	7.000.000.000	6.188.802.887	88,41
2021	17.000.000.000	8.572.960.787	50,43
2022	11.990.384.000	13.046.775.642	108,81
2023	16.308.189.000	15.739.337.390	96,51
2024	16.452.191.000	17.260.610.361	104,91

Source: Regional Revenue Agency of Serang Regency 2025 (processed data)

The failure to achieve the restaurant tax target in Serang Regency in 2020-2021 due to the COVID-19 pandemic has caused many restaurants to limit operations or even close, resulting in

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decreased revenue and potential tax revenue. According to the Corruption Eradication Commission (KPK)'s 2020 MCP monitoring, the region's tax revenue was classified as "yellow" due to a significant decline in tax revenue, including from the restaurant sector, due to the impact of the pandemic. Furthermore, the KPK's 2021 evaluation showed that strengthening the tax collection system and regulations, including those from business sectors such as restaurant taxes, is still needed to increase regional tax revenue.*bantennews.co.id*Meanwhile, in 2023, revenue fell short of the target. This indicates the need for a more effective restaurant tax collection strategy and system, as well as the use of digital technology, to achieve revenue closer to the set target.

In addition to hotel and restaurant taxes, entertainment taxes are also a crucial factor in increasing Regional Original Income (PAD), particularly in areas with a high tourism and recreational activity base. The entertainment sector encompasses various activities, such as art performances, concerts, cinemas, recreation areas, and sports facilities, all of which can stimulate the regional economy and attract tourists (Rafli et al., 2024).

Table 4 Entertainment Tax Revenue Targets and Realization in Serang Regency 2018-2024

Year	**Target**	**Realization**	**Percentage**
2018	1.004.000.000	1.017.659.250	101,36
2019	1.252.806.000	1.253.208.952	100,03
2020	861.000.000	541.899.522	62,94
2021	1.500.000.000	549.848.578	36,66
2022	954.522.000	958.398.317	100,41
2023	1.417.112.000	1.429.996.902	100,91
2024	2.144.122.511	2.044.316.832	95,35

Source: Regional Revenue Agency of Serang Regency 2025 (processed data)

The failure to achieve the entertainment tax target in Serang Regency in 2020 was due to the COVID-19 pandemic and the Large-Scale Social Restrictions (PSBB) policy. Many entertainment venues were forced to close, thus being unable to operate and not contributing to tax revenue (Updatenews.co.id, September 18, 2020). In 2021, a number of entertainment venues along Serang Regency's tourist routes were closed by the Public Order Agency (Satpol PP) and joint forces because they were deemed to be unlicensed and violating health protocols, thus reducing potential tax revenue from the sector (Satelitnews.com, January 2, 2021). In 2024, the Serang Regency Government increased the entertainment tax rate in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments (HKPD Law), and a number of entertainment businesses began to close due to being considered burdensome.

Several differences in the results of previous studies, namely research conducted by (Azis et al., 2024), Hotel Tax has a significant and positive effect on the Regional Original Income (PAD) of Bogor City, while research conducted by (Aprilliani et al., 2026) hotel tax does not have a significant effect on PAD in Regencies/Cities in NTB Province. Several other studies also examined restaurant taxes such as those conducted by (Pratiwi, 2023), restaurant taxes have an effect on PAD in Medan City, while research conducted by (Pamungkas et al., 2024) hotel taxes have no significant effect on

PAD in Karawang City. And another study conducted by (Sukartiningsih & Putri, 2023) entertainment tax has an effect on PAD in Malang City, while (Biringkanae & Tammu, 2021) entertainment tax has no effect on PAD in Tana Toraja Regency.

METHOD

The method used in this study is a quantitative approach, using correlation. The population in this study is the report on the realization of hotel tax revenue, restaurant tax, entertainment tax, and Regional Original Income of Serang Regency for 2018-2024.

A sample is a portion of the population's total number and characteristics (Sugiyono, 2023). The research method used in this study is nonprobability sampling with a saturated sampling technique. Saturated sampling is a sampling technique in which all members of the population are respondents or research objects. This means there is no partial selection process, as data from all members of the population is collected. To determine the effect of Hotel Tax, Restaurant Tax, and Entertainment Tax on Regional Original Income (PAD), a Multiple Linear Regression data analysis technique was used. The general form of the regression equation model used in this study, according to (Ghozali 2021:3), is:

$$\mathbf{Y = a + b1X1 + b2X2 + b3X3 + e}$$

Where :

Y = Regional Original Income

a = Constant

b = Regression Coefficient

X1 = Hotel Tax

X2 = Restaurant Tax

X3 = Entertainment Tax

e = Standard Estimate (error)

RESULTS AND DISCUSSION

This test uses SPSS 26, the following test results can be seen in table 4.3 below:

Table 5. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Hotel Tax (X1)	84	311963085	2654098443	1406098151.74	603127641.464
Restaurant Tax (X2)	84	184804521	2159455820	925948415.75	412211536.698
Entertainment Tax (X3)	84	1878190	290458327	92801528.01	58238446.801
PAD (Y)	84	22024601018	120703140989	51600561181.90	24170482276.411
Valid N (listwise)	84				

Sumber : Output SPSS 26. 2025

Based on the table above, it can be seen that for the Hotel Tax variable (X1), the lowest value is311,963,085, the highest value is 2,654,098,443, the average value is 1,406,098,151.74 and the standard deviation is 603,127,641.464, Restaurant Tax (X2) the lowest value is 184,804,521, the highest value is 2,159,455,820, the average value is 925,948,415.75 and the standard deviation is 412,211,536.698. Entertainment Tax (X3) the lowest value is 1,878,190, the highest value is 290,458,327, the average value is 92,801,528.01 and the standard deviation is 58,238,446.801. The lowest value of Local Original Income (Y) is 22,024,601,018, the highest value is 120,703,140,989, the average value is 51,600,561,181.90 and the standard deviation is 24,170,482,276,411.

Normality Test Results

The results of the normality test that has been carried out on the following variables:

Table 6. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		84
Normal Parameters[a,b]	Mean	-.0000054
	Std. Deviation	16438229170.04736500
Most Extreme Differences	Absolute	.058
	Positive	.057
	Negative	-.058
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Sumber : Output SPSS 26, 2025

Based on the results of the table above, the normality test can determine the statistical value.*Asympt. Say*(2-tailed) is 0.200. The basis for imposing decisions in research is if*Asympt.Sig*(2-tailed) is greater than 5% (0.05) or 20.0% > 5% then it can be concluded that the variable

Multicollinearity Test Results

Table 7. Multicollinearity Test Results

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Hotel Tax (X1)	.259	3.867
	Restaurant Tax (X2)	.246	4.057
	Entertainment Tax (X3)	.649	1.542
a. Dependent Variable: PAD (Y)			

Sumber : Output SPSS 26, 2025

Based on the table above, the value*Variance Inflation Factor (VIF)*obtained 3,867 (X_1) 4,4057 (X_2) and 1,542 (X_3) < 10 while the value*Tolerance* obtained 0.259 (X_1) 0,246 (X_2) and 0.649 (X_3) >

0.10, it can be interpreted that there is no multicollinearity, so it can be concluded that the model used does not contain symptoms of multicollinearity.

Heteroscedasticity Test Results

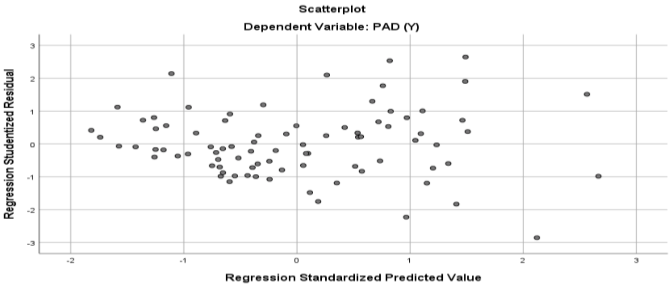

Figure 1. Heteroscedasticity Test
Sumber : Output SPSS 26, 2025

Autocorrelation Test

In this study, autocorrelation testing used the Durbin-Watson (DW test).

Table 8. Autocorrelation Test Results

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763[a]	.581	.560	16024822049.441	1.945
a. Predictors: (Constant), LAG_Y, Entertainment Tax (X3), Hotel Tax (X1), Restaurant Tax (X2)					
b. Dependent Variable: PAD (Y)					

Sumber : Output SPSS 26, 2025

The criteria for no autocorrelation DU < DW < 4-DU, based on the table above, the value is 1.7199 < 1.945 DU < DW and DW < 4-DU with a value of 1.945 < 2.2801, so it can be concluded that in the regression model there are no symptoms of autocorrelation.

Test the Coefficient of Determination (R^2)

The coefficient of determination values from the calculation results can be seen in the following table.

Table 9. Results of the Determination Coefficient Test (R^2)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.763[a]	.581	.560	16024822049.441	1.945
a. Predictors: (Constant), LAG_Y, Entertainment Tax (X3), Hotel Tax (X1), Restaurant Tax (X2)					
b. Dependent Variable: PAD (Y)					

Sumber : Output SPSS 26, 2025

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The analysis results obtained the Adjusted R value^{2}This indicates that local revenue is influenced by hotel, restaurant, and entertainment taxes, amounting to 58.1%, while the remaining 41.9% is influenced by other variables not included in this study.

Multiple Linear Regression Analysis

Table 10. Multiple Linear Regression Test Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	sig.
		B	Std. Error	Beta		
1	(Constant)	9942784893.891	4761818778.249		2.088	.040
	Hotel Tax (X1)	8.332	5.993	.208	1.390	.168
	Restaurant Tax (X2)	30.092	8.981	.513	3.351	.001
	Entertainment Tax (X3)	22.391	39.183	.054	.571	.569
a. Dependent Variable: PAD (Y)						

Sumber : Output SPSS 26, 2025

Based on the test results in table 4.9 above, the equation model that can be obtained is as follows:

$$Y = 9942784893.891 - 8.332\, X_1 + 30.092\, X_2 + 22.391\, X_3 + e$$

Hypothesis Testing - Partial Test (t-test)

The t-test is used to demonstrate the partial or individual influence of independent variables on the dependent variable. The independent variables in this study include hotel tax, restaurant tax, and entertainment tax, while the dependent variable is local revenue. The hypothesis acceptance criterion is that if the significance value is <0.05, it can be concluded that the independent variables have a significant partial influence on the dependent variable. The results of the partial test (t-test) can be seen in the following table:

Table 11. t-Test Results

Coefficient						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	9942784893.891	4761818778.249		2.088	.040
	Hotel Tax (X1)	8.332	5.993	.208	1.390	.168
	Restaurant Tax (X2)	30.092	8.981	.513	3.351	.001
	Entertainment Tax (X3)	22.391	39.183	.054	.571	.569
a. Dependent Variable: PAD (Y)						

Sumber : Output SPSS 26, 2025

1. The Effect of Hotel Tax (X1) on Regional Original Income (Y)

Based on the table above, the calculated t is 1.390 and the t table at Degrees of Freedom (dk) = n - k (84-4 = 80) then the t table is 1.66412, the calculated t result is <t table (1.390 <1.66412) with a significance level of 0.168> 0.05 (5%) then the results of the hypothesis that has been tested are that hotel tax has no effect on Regional Original Income in Serang Regency for the period 2018-2024. The results of this study are in accordance with research conducted by (Wulandari & Kartika, 2021), which states that Hotel tax has no effect on PAD of Central Java province, (Suwarsa & Hasibuan, 2021) which states that Hotel tax has no effect on PAD Padangsidempuan and (Biringkanae & Tammu, 2021) which states that Hotel tax has no effect on PAD Tana Toraja.

2. The Effect of Restaurant Tax (X2) on Regional Original Income (Y)
   Based on the table above, the calculated t is 3.351 and the t table at Degrees of Freedom (dk) = n – k (84-4 = 80) then the t table is 1.66412, the calculated t result is > t table (3.351 > 1.66412) with a significance level of 0.01 < 0.05 (5%) then it can be concluded that there is an influence of restaurant tax on Regional Original Income in Serang Regency for the period 2018-2024. This result is in accordance with research (Azis et al., 2024) which states that restaurant tax has an effect on the Regional Original Income of Bogor City, (Pratiwi, 2023) which states that restaurant tax has an effect on the Regional Original Income of Medan City, (Sukartiningsih & Putri, 2023) which states that restaurant tax has an effect on the Regional Original Income of Malang City.
3. The Effect of Entertainment Tax (X3) on Regional Original Income (Y) Based on the table above, the calculated t is 0.571 and the t table at Degrees of Freedom (dk) = n –k (84 - 4 = 80) then the t table is 1.66412, the calculated t result is <t table (0.571 <1.66412) with a significance level of 0.569> 0.05 (5%) then it can be concluded that there is no effect of entertainment tax on Regional Original Income in Serang Regency for the period 2018-2024. The results of this study are in accordance with research conducted by (Sukartiningsih & Putri, 2023) where entertainment tax has no effect on Malang City's PAD, (Biringkanae & Tammu, 2021) where entertainment tax has no effect on Tana Toraja's PAD.

Simultaneous Test (F Test)

Simultaneous tests are used to test the magnitude of the influence of the variables Hotel Tax (X1), Restaurant Tax (X2), and Restaurant Tax (X3) simultaneously.

Table 12. F Test Results

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26061737323864070000000.000	3	8687245774621358000000.000	30.987	.000[b]
	Residual	22427876394500694000000.000	80	280348454931258670000.000		
	Total	48489613718364766000000.000	83			

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a. Dependent Variable: PAD (Y)
b. Predictors: (Constant), Entertainment Tax (X3), Hotel Tax (X1), Restaurant Tax (X2)

Sumber : Output SPSS 26. 2025

Based on the results of the table above, the calculated F is obtained as follows:30.987 while the F value$_{table}$(dk = n–k = 84 – 4= 80) is 2.72 so $F_{count} > F_{table}$(30.987 > 2.718) with a significance level of 0.00 < 0.05 (5%), that there is a significant influence of hotel tax, restaurant tax and entertainment tax simultaneously on Regional Original Income in Serang Regency for the period 2018-2024. The results of this study are in accordance with research conducted by (Biringkanae & Tammu, 2021; Pratiwi, 2023; Sukartiningsih & Putri, 2023), which states that hotel tax, restaurant tax and entertainment tax simultaneously affect Regional Original Income.

CONCLUSION

Based on the results of the discussion above, it can be concluded that:

1. Hotel tax has no effect on local revenue (Y). This can be seen from the results of the t-test which shows that the t value$_{count}$ 1,390 < t $_{table}$1.66412 with a level of 0.168 > 0.05 (5%), the results of the hypothesis that has been tested are that hotel tax has no effect on Regional Original Income in Serang Regency for the period 2018-2024.
2. Restaurant Tax has an effect on Regional Original Income (Y). This can be seen from the results of the t-test which shows that the calculated t value is 3.351 > t table 1.66412 with a significance level of 0.01 < 0.05 (5%). It can be concluded that there is an effect of restaurant tax on Regional Original Income in Serang Regency for the period 2018-2024.
3. Entertainment Tax has no effect on Regional Original Income (Y). This can be seen from the results of the t-test which shows that the calculated t value is 0.571 < t table 1.66412 with a significance level of 0.569 > 0.05 (5%). It can be concluded that there is no effect of entertainment tax on Regional Original Income in Serang Regency for the 2018-2024 period.
4. Based on the analysis results, it shows that Hotel Tax (X1), Restaurant Tax (X2) and Entertainment Tax (X3) have a simultaneous effect on Regional Original Income (Y). This can be seen from the results of the f test which shows that the calculated f value30,987 > f table 2.718 with a significance level of 0.00 < 0.05 (5%) it can be concludedthat there is a significant influence of hotel tax, restaurant tax and entertainment tax simultaneously on the Regional Original Income of Serang Regency for the 2018-2024 period.

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