2ND INTERNATIONAL RESEARCH CONFERENCE ON ECONOMICS BUSINESS AND SOCIAL SCIENCES - UMI CHAPTER

LA'RIZ Wthree Hotel Lagaligo Makassar Indonesia

UNIVERSITAS MUSLIM INDONESIA
جا معة المسلمين الإندونسية

CONFERENCE
PROCEEDINGS

Center for Sustainability Research and Consultancy

2nd IRC 2017
RESPONSIBLE SOLUTIONS

UMI MAKASSAR
UNIVERSITAS MUSLIM INDONESIA

PRME
Principles for Responsible Management Education

Analysis of Potential of Hotel Tax In Jayapura City of Papua Province Indonesia

Gratiana Deodata, University of Science and Technology Jayapura Indonesia*

Mugiati A, University of Science and Technology Jayapura Indonesia

Apner Siang, University of Science and Technology Jayapura Indonesia

Abstract: The purpose of this study is to calculate the contribution of hotel tax to Regional Tax and PAD, growth of hotel tax, hotel tax potential and analyze the effectiveness of hotel tax realization to the potential and target. The study was conducted in 2016 using secondary data. Secondary data uses data from 2012 to 2016. This study uses ratio analysis to analyze the contribution of hotel tax, hotel tax growth, hotel tax potential and hotel tax effectiveness. While based on the results of the effectiveness analysis shows that for 5 years the realization of hotel tax revenues is still far from the potential that exist because having a ratio of achievement of less than 100% indicates that the realization of hotel tax revenue is not Effective.

Keywords: Hotel tax, contributions, income growth, effectiveness, pad

1. INTRODUCTION

A. Background

The hotel sector in Jayapura City is an interesting and growing sector for its future potential. This can be seen with the increasing number of hotels built each year and various efforts of the city government in maximizing local tax revenues, especially taxes one of them is by issuing Local Regulations Jayapura City No. 01 of 2012 on Regional Taxes. This is supported by data obtained from BPS which shows that revenue from PAD especially from local taxes within 5 (five) years has increased revenue which in 2012 amounted to Rp. 48.189.155.113, consisting of Hotel Tax of Rp. 9.775.212.554, Restaurant Tax of Rp. 12,463,066,819, Entertainment Tax of Rp. 2.931.396.797, Advertising Tax as Rp. 3,446,283,115, Street lighting Public Information Tax Rp. 8.677.972.800, Tax Collection and Processing Bhn. Galian C is Rp. 86.996.457,. Parking Tax of Rp. 388,258,250, and BTHTP of Rp. 10.419.968.320. Regional Tax of 2013 consisting of Hotel Tax of Rp. 11362. 249.840, Restaurant Tax of Rp. 15,514,576,618,00, Entertainment Tax of Rp. 6,200,488,328, advertisement tax of Rp. 3,572,863,198, Street lighting Public Information Tax of Rp. 10.722.187.251, Non-Metallic Mineral and Stone Taxes of Rp. 111.350.012, Parking Tax of Rp. 739,538,801, and BTHTP of Rp. 14.096.542.455. Regional Tax of 2014 consisting of Hotel Tax of Rp. 13.97.249.840, Restaurant Tax of Rp. 20,50,072,743, Entertainment Tax of Rp. 10.163.988.399, Advertising Tax of Rp. 3,880,831,590, Street lighting

Public Information Tax of Rp. 12,988,340,412, Non-Metallic Mineral and Stone Taxes of Rp. 17,845,600,, Parking Tax of Rp867.651.420, and BTHTP of Rp. 20,773,066,111., Land and Building Tax Rp. 14,590,291.658. Regional Tax of 2015 consisting of Hotel Tax of Rp. 15,086.16.016, Restaurant Tax of Rp. 24.639.109.472, Entertainment Tax of Rp. 10.874.858.154, advertisement tax of Rp 4.451.238.525, Street lighting Public Information Tax Rp.15.569.462.669, Parking Tax of Rp. 1,253,294,430, and BTHTP of Rp.22.090.190.550., Land and Building Tax Rp. 15,992,681,250. Regional Tax of 2016 consisting of Hotel Taxes amounting to Rp.19.298.923.734, Restaurant Tax of Rp.31.312.953.544, Entertainment Tax of Rp.10.938.413.259, advertisement tax of Rp.5.036.460.553, Street lighting Public Information Tax Rp . 15,975,093,693, Parking Tax of RP. 1,159,692,550, and BTHTP of Rp 22,292,797,862., Land and Building Tax Rp.19.988.457.588. According to the above data Hotel Tax from 2012 to 2016 shows the growth and development of hotels in Jayapura city has increased. Based on data from 2016 BPS that the number of registered hotels in Jayapura City amounted to 61 hotels. Observing the development of the hospitality sector that is a potential sector in Jayapura City so that with the available potential is expected contribution given by the hotel sector can spur economic development and can increase the PAD in order to improve the welfare of the people of Jayapura City. However, the development of the number of hotels in Jayapura City has not contributed significantly to the local revenue. This draws the attention of the author to examine more deeply about the hotel tax contribution, the growth of hotel taxes and the potential that can be extracted from hotel taxes so as to increase local revenue, especially local revenue to support the development of jayapura city. Based on the above description, the authors try to do research on "Analysis of Tax Potential Hotel Area of Jayapura City of Papua Province".

B. Formulation of the Problem

Based on the background that has been put forward, it can be formulated problems in this research are:

1. How much is the hotel tax contribution to local taxes and local revenue?
2. How the Growth of Tax Acceptance of Jayapura City Hotel?
3. How Great Potential Tax Hotel in Jayapura City?
4. How Hotel Tax Effectivity in Jayapura City?

C. Research Objectives

The objectives to be achieved in this research are:

1. To find out the great contribution of hotel tax to local tax and Local Revenue
2. To know the growth peneriamaan city taxes Jayapura.
3. To find out the great potential of Hotel Tax in Jayapura City.
4. To find out the effectiveness of Hotel Tax in Jayapura City

II. THEORETICAL BASIC

A . Hotel Tax

Hotel tax is a tax on service provided by the hotel. The definition of the hotel here includes also the lodging house that collects the payment. The imposition of hotel tax is not absolute in all districts / cities in Indonesia. This relates to the authority given to the district / city government to impose or not impose a type of district / city tax. Therefore, to be collected in a regency / municipality area, the local government must first issue a regional regulation on Hotel Tax. The regulation will become the operational legal basis in the technical implementation of the tax imposition and collection of hotels in the district or city concerned (Siahaan, 2010: 299). In Tax Collection Hotel there are several terminology that need to be known. The terminology is as follows (Siahaan, 2010: 300).

a). The hotel is a special building reserved for people to stay / rest, obtain services, and / or other facilities with free of charge, including other buildings that are integrated, managed and owned by the same party, except by petrochemicals and offices.

b). The lodging house is lodging in any form and classification along with the facilities used for overnight stay and rented out to the public.

c). The hotelier is a private person or entity in whatever form within the company or work environment conducting business in lodging services.

d). Payment is the amount received or should be received in return for the delivery of goods or services as payment to the owner of the hotel.

e). Bon sales (bill) is proof of payment as well as evidence of tax levies, made by the Taxpayer when making a payment for the use of rooms or lodging and other supporting facilities to the tax subject.

B. Basic Law of Hotel Tax

Hotel Tax Collection in Indonesia is currently based on a clear and strong legal basis, so it must be obeyed by the community and related parties. The legal basis of Hotel Tax in the district or city, among others:

a. Law Number 28 Year 2009 regarding Regional Tax and Regional Retribution.

b. Law No. 34 of 2000 which is a change of Law No. 18 of 1997 on Regional Tax and Levy.

c. Government Regulation No. 65/2001 on Regional Taxes.

d. Regency / Municipal Regulations governing Hotel Tax.

e. Decision of regents / mayors governing the Hotel Tax as the rules of implementation of the Regional Regulation on Hotel Tax on the district / city concerned.

In conducting the levy on Hotel Tax, there are Tax Subject, Taxpayer and Hotel Tax Object. At Hotel Tax, the Taxpayer shall be an individual or entity making payment for hotel services. Simply being a Tax Subject is a consumer who enjoys and pays for the services provided by the hotelier. Meanwhile, the Taxpayer shall be a hotelier, an individual or an entity in whatever form within the company or his business engaged in lodging services. While that includes Hotel Tax Object, among others:

1). Accommodation facilities or short term stay facilities. In the sense of lodging house including boarding house with the number of ten or more rooms that provide facilities such as lodging house. Accommodation facilities or short-term residence facilities include: tourism huts (cottages), motels, tourist homes, guesthouses (hostels), inns and guest houses.

2). Supporting services as the completeness of lodging facilities or short-term residence of its nature provides convenience and comfort. Supporting services include telephone, facsimile, telex, photocopying, laundry service, iron, taxi and other transportation provided or managed by the hotel.

3). Sports and entertainment facilities provided exclusively for hotel guests, not publicly. Hotel and entertainment facilities include a fitness center, swimming pool, tennis, golf, pubs, discotheques, hotel-provided or managed hotels.

4). Room rental services for events or meetings at the hotel.

C. Tax Base Tariff, and Hotel Tax Calculation

Tax base Hotel is the amount of payment made to the hotel. If payment is affected by a related relationship, the sale or replacement price is calculated on a fair market price at the time of use of the hotel service. Examples of special relationships are individuals or entities that use hotel services with hoteliers, whether directly or indirectly, under the ownership or control of the same person or entity. Payment is the amount of money to be paid by the tax subject to the Taxpayer for the sale price of the amount of money paid or the reimbursement that the Taxpayer should have requested in exchange for the use of lodging services and supporting facilities including all additions under whatever name is also made in connection with the hotel's business .

Hotel Tax Rate is set at the maximum of ten percent and stipulated by regulation of regency / city concerned. This is intended to provide flexibility to the district / city governments to set tax rates that are considered appropriate to the conditions of each district / city. Thus, each regency / municipality is given the authority to determine the amount of tax rates that may differ from other districts, provided that no more than ten percent. The amount of tax payable of the Hotel is calculated by multiplying the tax rate on the basis of taxation. In general the calculation of Hotel Tax is by the formula as follows:

Tax payable = Tax rate X the base of Taxation
= Tax rate X Amount of Payment or Paid To Hotel

D. Determination of Hotel Tax

Hotel Tax Collection can not be pushed. This means that the entire process of tax collection activities of the Hotel can not be submitted to a third party. Even so, it is possible to have cooperation with third party in tax collection process, among others: printing of taxation form, sending of letters to Taxpayer, or collecting data of Tax Object and Tax Subject. Activities that can not be cooperated with third parties are the activities of calculating the amount of tax payable, the supervision of tax deposits and tax collection.

Every hotelier (who becomes a taxpayer) shall calculate, calculate, pay and self-report the Hotel Tax payable by means of SPTPD (Regional Tax Notice). This provision indicates that the tax collection system of the hotel is basically a self-assessment system, ie the Taxpayer is given full trust to calculate, calculate, pay and self-report the tax payable. With the implementation of this collection system, the district / municipality revenue officer appointed by the regent / mayor to become the tax officer is only in charge of overseeing the fulfillment of tax obligations by the taxpayer.

In some areas, taxation is not left entirely to the Taxpayer but is stipulated by the regional head. With respect to Taxpayers whose taxes are determined by regents / mayors, the amount of tax payable is determined by issuing SKPD (Regional Tax Assessment Letter). The taxpayer still inserts SPTPD (Tax Notice), but without tax calculation. SPTPD is typically included along with data collected by district / municipal revenue officers.

Based on the SPTPD submitted by the taxpayer and data collection conducted by the local revenue officer, the regent / mayor or an official appointed by the regent / mayor shall determine the Hotel Tax payable by issuing a Local Tax Assessment Letter (SKPD). SKPD must be paid by Taxpayer no later than thirty days from receipt of SKPD by the taxpayer or other period determined by regent / mayor. If after the time specified by the Taxpayer or paying the tax payable in the SKPD, the Taxpayer shall be liable to an administrative sanction in the form of interest of two percent per month and billed by issuing the Regional Tax Collection Letter (STPD). Within five years after the tax becomes due, the regent / mayor may issue an assessment letter of taxpayer (SKPDKB) and a zoning tax assessment letter (SKPDN). Tax assessment letters are issued based on inspection of SPTPD submitted by Taxpayers. Issuance of these tax assessment letters to provide legal certainty whether the calculation and tax payments reported by the Taxpayer in SPTPD has complied with the provisions of the local tax legislation or not. The issuance of tax assessment letters is addressed to certain Taxpayers caused by unfairness in SPTPD filling or due to the disclosure of fiscal data not reported by the taxpayer.

In addition to taxpayers who are subjected to hotel tax with self assessment system, issuance of SKPDKB and SKPDKBT can also be issued to taxpayers whose tax determination is done by regents / mayors. Discussion on the issuance of tax assessment letters and sanctions can be seen in the general provisions of local taxes. The Bupati / mayor may issue a Regional Tax Collection Letter (STPD) if the Hotel Tax in the current year is not or less paid. Result of SPTPD research there is lack of payment as a result of wrong write and or miscalculation and Taxpayer shall be subject to administrative sanction in the form of interest and or fine. STPD is issued

both to the Taxpayer who performs the tax liabilities paid on his own or against the Taxpayer who executes the levied tax levied. Administrative sanctions in the form of interest shall be levied on the Taxpayer who is not or less pays the tax payable. Meanwhile, administrative sanctions in the form of fines imposed due to non-fulfillment of formal provisions, such as not willing or late deliver SPTPD.

In addition to the above provisions, the regent / mayor may also issue STPD if the obligation to pay the tax payable in SKPDKB and SKPDKBT is not done or not fully done by the Taxpayer. Thus, STPD is also a suggestion used to collect SKPDKB or SKPDKBT which is not or less paid by the Taxpayer until the due date of tax payment in SKPDKB or SKPDKBT. No or underpaid taxes billed with STPD plus administrative sanctions in the form of interest of two per cent per month for a maximum period of fifteen months from the date of tax payable. Therefore, STPD must be paid within a maximum period of one month from the date of issuance. No or underpaid taxes billed with STPD plus administrative sanctions in the form of interest of two percent a month for a maximum period of fifteen months from the moment of tax payable. Therefore, STPD must be paid within a maximum period of one month from the date of issuance. The form, content, and procedures for issuing and delivering SPTPD, SKPD, SKPDKB, SKPDKBT, SKPDLB, SKPDN and STPD are stipulated by regents / mayors.

E. Hotel Tax Effectiveness

According to Devas (1989), the effectiveness of the relationship between output and objectives or can also be said is a measure of how far a certain level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide community service which is a predetermined target. Effectiveness is used to measure the relationship between tax levies with the purpose or real potential that has been owned by a region.

From the definition of effectiveness can be concluded that the effectiveness aims to measure the ratio of success, the more the ratio of the more effective, the minimum standard of success ratio is 100% or 1 (one) where the realization is equal to the target that has been determined. Ratio below minimum standards of success can be said to be ineffective. As long as there is no standard measure on effectiveness categories, effectiveness measures are usually expressed qualitatively in the form of statements only. The level of effectiveness can be classified into several categories:
1. Comparison of achievement rate above 100% means very effective.
2. Comparison of achievement rate 100% means effective.
3. Comparison of achievement level below 100% means not effective.

F. FRAMEWORK
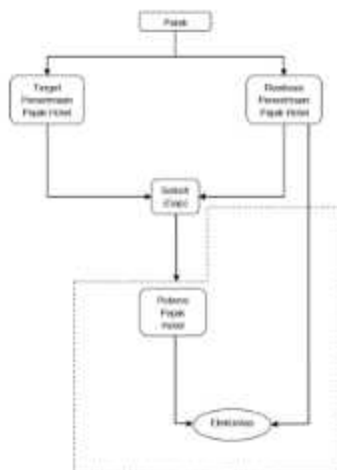
III. RESEARCH METHODOLOGY

A. the location of research

Research Locations selected by the author is in Jayapura City in The Province Of Papua.

B. types and data sources
1. data types

This study takes the research location in the city Jayap u ra , one of the cities and the capital of the province Papua . In this study, there are two types of data collected that is:

a) . Primary data is data that is obtained from the first source, either from the individual or individuals as a result of the interview or questionnaire filling results commonly done researchers. In this research the primary data collected is the data rates room per night room usage level, on certain conditions, classification of hotels that exist in the city of Jayapura, and the number of existing rooms.

b) . Secondary data is data taken from the records or other sources that have been around that have been processed by a third party, at regular intervals (*time series*) to see the development of a research object during a certain period. In this research the secondary data collected is the data target and realization of tax revenues, Tax data Area Hotel, the original Income data area (PAD), the number of hotels and number of rooms.

2. data sources

D secondary ata-related research issues, obtained through official government institutions from the various publications issued by government agencies include:

a). DinasPendapatan area of the town of Jayapura,

b). The Central Board of StatistikKota Jayapura.

C. data collection Methods

Secondary Data collection through methods the study documents *(documentary Study)* , i.e. data obtained through the agency or relevant agencies who are supporting this research. These data include: financial reports, BUDGETS, city of Jayapura in numbers and others.

D. analytical methods

1. Hotel Tax Contribution To Local Tax and Local Own Revenue

The hotel tax contribution to the local tax (PAD) is the ratio between hotel taxes with total local taxes and local revenues (PAD) in a given year, and the ratio of total local taxes to total local revenue in a given year. This ratio indicates the size of the Tax Hotel's role to the total Regional Tax and Local Revenue. The higher the ratio obtained means the greater the contribution rate of the hotel tax is greater. The formula is as follows:

$$C = \frac{TPjh_t}{TPAD_t} X \ 100\%$$

Information :

C   : total contribution of pajakhotelterhadapPajak Daerah and PAD
TPjDt : the value of the realization of total local tax year t.
TPADt : total realization of local taxes and local income t year t.

The research team of Fisipol UGM in cooperation with R & D Ministry of Internal Affairs mentioned the benchmark of regional capability in table 3.1 below:

Table 3.1.
The ratio of KontribusiPajak Hotel to the Total local tax and PAD

The ratio against Regional Acceptance	The contribution of the
00.00%-10.00%	Very less
10.01%-20.00%	Less
20.01% 30.00%	Is being
30.01% 40.00%	Enough
40.01%-50.00%	Good
50.01% >	Very good

Source: Dasri Munir (2002:106)

2. Growth Analysis of Hotel Tax, Local Tax and Local Income of Jayapura City

To calculate the growth rate of Hotel Tax, Local Tax and Local Revenue annually. This analysis compares the revenue that has been received with the previous year. With this analysis we can see whether revenue growth is negative or positive. especially PAD, using the following formula:

$$\Delta RPH = \frac{PH_t - PH_{t-1}}{PH_{t-1}} X \ 100\%$$

ΔRPH: growth rate Hotel Tax,
PHt: realization of PH receipt year t,
PH (t-1): realization of PH receipt of previous year.

3. Potential Analysis and Projection of Hotel Tax Receipts
3.1. Hotel Potential Tax Analysis

Analysis of potential calculation is absolutely necessary in the analysis of setting rational targets. Given the potential available, having been compared to future revenues, the potential for the latent will be gained, so it can be predicted what action plan will be undertaken to explore the latent potential to determine how much future revenue plans will be expected.

To calculate the potential of Hotel Tax is used the following formula:

$$PPH = A \times B \times C \times D \times E$$

Where:

A: Number of Rooms
B: Average room rate
C: Number of days
D: Room Occupancy Rate
E: Tax Rate

When the calculation is obtained about the potential, it can also be known how much effectiveness of Hotel Tax management because the effectiveness of Hotel Tax management is calculated based on the ratio between the amount of realization of Hotel Tax receipts with potential existing Hotel Tax.

This effectiveness figure shows the ability to pick up and measure whether the purpose of levying activity can be achieved. Thus, the greater the effectiveness indicates the more effective the collection activity. That is, the greater the ability to pick it up and the purpose of collecting activities approaching to be achieved.

4. Effectiveness Analysis of Hotel Tax

According to Devas (1989), the effectiveness of the relationship between output and objectives or can also be said is a measure of how far a certain level of output, policies and procedures of the organization. Effectiveness is also related to the degree of success of an operation in the public sector so that an activity is said to be effective if the activity has a major influence on the ability to provide community service which is a predetermined target. Effectiveness is used to measure the relationship between tax levies with the purpose or real potential that has been owned by a region.

To calculate the effectiveness of hotel tax management used the following formula:

$$EPH = \frac{RealisasiPenerimaanPajakHotel}{PotensiPajakHotel} \times 100\,\%$$

From the definition of effectiveness can be concluded that the effectiveness aims to measure the ratio of success, the more the ratio of the more effective, the minimum standard of success ratio is 100% or 1 (one) where the realization is equal to the target that has been determined. Ratio below minimum standards of success can be said to be ineffective. As long as there is no standard measure on effectiveness categories, effectiveness measures are usually expressed qualitatively in the form of statements only.

The level of effectiveness can be classified into several categories:

1. Comparison of achievement rate above 100% means very effective.
2. Comparison of achievement rate 100% means effective.
3. Comparison of achievement level below 100% means not effective.

E. Operational Definition.

In this study used several related variables, among others:

1. Potential Tax Hotel is the result of findings on the field of data related to the number and frequency of Objects Tax which is then multiplied by the tax base rate.

2. Hotel Tax Targets are estimates set and are expected to be received by the local government for operational services undertaken by the hotel.
3. Realization of Hotel Tax Receipts shall be receipts received by local governments for operational services undertaken by the hotel.
4. The number of hotels is the number of hotels available.
5. Average room rate is average room rate calculated by room rate per room category multiplied by the number of rooms per category divided by total number of available rooms.
6. Number of rooms is the number of rooms available and available for habitation.
7. Tax rate is the amount of hotel tariff determined by the local government and the amount according to the decision of the respective regional government. In this study the amount of Hotel Tax rate set is 10%.

IV. RESULTS OF THE RESEARCH AND THE DISCUSSION

A. Research Results

1. Tax Hotel Contribution Analysis

Hotel Tax Contribution to Local Tax and Income Original of Jayapura City is presented in table below:

Table 4.1.
Hotel Tax Contribution to Local Tax Revenue and Local Own Revenue for Fiscal Year 2012 - 2016

Years	Actual Revenue (Rp)			Contribution Hotel Tax to (%)	
	Hotel Tax	Tax Region	PAD	Tax Region	PAD
2011	7,680,320,267	35,537,545,276	61,780,104,012	21.61%	12.43%
2012	9,775,212,554	48,189,155,113	76,887,003,661	20.29%	12.71%
2013	11,362,249,840	62,319,796,503	100,225,833,150	18.23%	11.34%
2014	13,197,462,099	97,129,550,032	132,931,892,554	13.59%	9.93%
2015	15,086,167,016	109,957,002,066	147,689,835,175	13.72%	10.21%
2016	19,298,923,734	126,002,792,783	160,233,979,800	15.32%	12.04%

Source: Data processed by the researcher (2017)

From the above table, it can be seen that the contribution of Hotel Tax in 2011 to Regional Taxes is 21.61%. It means that the contribution of hotel tax to local tax is Medium, while the Local Own Revenue of 12.43% means that the contribution of hotel tax to PAD is Less, the Hotel Tax Contribution to Local Tax in 2012 decreased by 1.32% to 20.29% meaning that the contribution of hotel tax to local tax is Medium, whereas in the contribution of hotel tax to Local Revenue increased by 0.28% become 12.71%, despite an increase but the contribution of hotel tax to PAD still shows less category. In 2013 the Hotel Tax Contribution to Regional Tax again declined by 2.06% to 18.23% meaning that the contribution of hotel tax to local tax is less, the same thing happened to contribution to the Local Revenue which also decreased by 1.37% to 11.34% means that the contribution of hotel tax to PAD is Less. In 2014 the hotel tax contribution decreases both to the local taxes of 4.64% to 13.59% meaning that the tax contribution of the hotel to local tax is Less, while contribution to the Local Revenue also decrease by 1.41% to 9.93% means that the hotel tax contribution to PAD is Very Less. By 2015 the hotel tax contribution starts to increase in local taxes by 0.13% to 13.72% meaning that the contribution of hotel tax to local tax is Less, while contribution to Local Revenue also happened increase of 0.28% to 10.21% means that the hotel tax contribution to PAD is Less. In 2016 the hotel tax contribution increased by 1.6% to 15.32%, which means that the contribution of hotel tax to local tax is less, while contribution to the local income is also increased by 1.83% to 12.04% means that the contribution of hotel tax to PAD is Less. This decrease is due

2. Growth Analysis of Hotel Tax in Jayapura City

Table 4 2.

Growth of Hotel Tax, Regional Tax and PAD Year 2011 to 2016

Years	Actual Revenue (Rp)			The growth of		
	Hotel Tax	Tax Region	PAD	Hotel Tax	Tax Region	PAD
2011	7,680,320,267	35,537,545,276	61,780,104,012	0%	0%	0%
2012	9,775,212,554	48,189,155,113	76,887,003,661	27.28%	35.60%	24.45%
2013	11,362,249,840	62,319,796,503	100,225,833,150	16:24%	29.32%	30.35%
2014	13,197,462,099	97,129.032,550	132,931,892,554	16.15%	55.86%	32.63%
2015	15,086 .167,016	109,957,002,066	147,689,835,175	14:31%	at 13%	11.10%
2016	19,298,923,734	126,002,792,783	160,233,979,800	27.92%	at 14%	8.49%

Source: Data processed by the researcher (2017)

From the above calculations we can see from 2011 to 2016 the growth of local taxes is always positive and increased despite the increase is not significant. This is seen from the growth rate of 2011/2012 increased by 27.28%, the year 2012/2013 increased by 16.24%, in the year 2013/2014 increased by 16.15% and in 2014/2015 the rate of growth of hotel taxes of 14, 31%. And In 2015/2016 the rate of growth of hotel taxes amounted to 27.92%. The rate of growth of hotel tax for 5 years shows an increase every year but the increase is very fluctuating. This can be said for the year 2013 until the year 2015 the rate of growth of hotel tax is very slow.

3. Potential Analysis of Hotel Tax

Hotel or lodging in Jayapura City is spread all over Jayapura City, both in the city center and close to tourist centers such as beaches. The following is explained about the type and number of hotels in Jayapura City during 2012 to 2016 from the table above, it can be seen that the classification and number of hotels in this study are mostly jasmine and lodging hotels, while the number of star hotels in Jayapura City is still limited . From 2012 to 2016, the highest number of hotels is jasmine and lodging type with average proportion of 23% for star hotels and 77% for jasmine hotels. In the last 5 years it turns out there are several types of star hotels and jasmine that is not active, both non-active temporarily and non-active forever. While the type of jasmine hotel does not increase in number in 2012 until 2016, which has increased is a star hotel as much as 2 hotels. The magnitude of potential Tax Hotel in Jayapura City can be calculated from year to year based on existing data related to the analysis as well as some assumptions used related to hospitality. In calculating the potential of Hotel Tax required data on the average tariff of each room and each type of hotel and the number of rooms occupied. Based on the calculation formula of Hotel Tax potential that has been presented in Chapter III and the existing average rates and based on several assumptions used, it can be calculated the magnitude of the potential tax of Jayapura City Hotel every year during 2012 to 2016 and for the calculation of the potential of Hotel Tax in 2012 until 2016, as follows:

Table 4 3.
Calculation of Hotel Tax Potency for 2012 to 2016

CRITERION HOTEL	TURNOVER PER YEAR					POTENTIAL				
	The year 2012	The year 2013	The year 2014	The year 2015	The year 2016	The year 2012	The year 2013	The year 2014	The year 2015	The year 2016
4 star hotel	33,063,250,000	30,144,255,000	31,495,410,000	31,932,848,250	38,235,319,500	3,396,325,000	3,014,425,500	3,149,541,000	3,193,284,825	3,825,531,950
3 star hotel	21,409,300,000	40,847,880,000	40,347,158,400	51,578,396,540	80,406,300,775	2,146,930,000	4,084,788,000	4,034,715,840	5,157,639,654	8,040,630,078
2 star hotel	6,102,800,000	5,069,850,000	8,012,000,000	12,464,385,000	13,037,130,000	610,280,000	506,985,000	601,200,000	1,246,438,500	1,303,713,000
1 star hotel	6,205,000,000	2,117,000,000	3,551,600,000	4,325,250,000	5,029,700,000	620,500,000	211,700,000	355,180,000	432,525,000	502,970,000
Budget Hotels	34,184,000,000	38,909,000,000	44,271,000,000	53,463,373,000	58,348,900,000	1,418,400,000	1,890,000,000	4,427,100,000	5,346,537,500	5,834,890,000
TOTAL	101,904,350,000	117,087,985,000	134,477,168,400	153,762,252,790	195,657,350,275	10,190,435,000	11,708,798,500	13,447,716,840	15,376,225,270	19,565,755,028

Source: Data processed by the researcher (2017)

Based on the above table it can be seen that the annual turnover of hotels in the city of Jayapura in 2012 is Rp 101.904.350.000. thus can be calculated the amount of potential tax revenue in 2012 is Rp. 10.190.435.000. In the year 2012 the largest hotel tax sourced from the jasmine hotel that is Rp. 3.416.400.000. The annual turnover of hotels in Jayapura city in 2013 is Rp 117,087,985,000. thus the calculated amount of potential tax revenue in 2013 is Rp 11,708,798,500. In the year 2013 the largest hotel taxes are sourced from 3 star hotels that is Rp.

4.084.788.000,00.0mzet per year hotel in the city of Jayapura 2014 is Rp 134.477.168.400, thus can be calculated the amount of potential tax revenue in 2014 hotel is Rp. 13.447.716.840. In the year 2014, the largest hotel tax is sourced from three-star hotel Rp. 4.934.715.840. The annual turnover of hotels in Jayapura city in 2015 is Rp 153,762,252,790, thus it can be calculated that the potential of hotel tax revenues in 2015 is Rp. 15.376.225.279. In the year 2015 the largest hotel taxes derived from the jasmine hotel that is Rp.5.157.639.654. And for the annual turnover of hotels in the city of Jayapura 2016 is Rp 195,657,350,275. thus it can be calculated the amount of potential tax revenue in 2016 hotel is Rp. 19,565,735,028. In the year 2016 the largest hotel taxes are sourced from 3 star hotels for Rp. 8,040,630,078.

4. Effectiveness Analysis of Tax Hotel in Jayapura City

Effectiveness is used to measure the relationship between the levy of a tax with the goals or targets set.

Table 4 . 4 .
Formula Calculation Of Effectiveness

	Kriteria Persentase	Formula
Analisis Efektivitas Perbandingan Potensi Pajak Hotel	>100% Sangat Efektif	$\dfrac{\text{Realisasi Penerimaan Pajak Hotel}}{\text{Potensi Pajak Hotel}} \times 100\%$
Analisis Efektivitas berdasarkan Realisasi dan Target Pajak Hotel	=100% Efektif <100% Tidak Efektif	$\dfrac{\text{Realisasi Penerimaan Pajak Hotel}}{\text{Target Penerimanaan Pajak Hotel}} \times 100\%$

The magnitude of Hotel Tax Effectiveness in Jayapura City from 2012 to 2016 is as follows:

Table 4.5 .
Effectiveness Analysis of Tax Hotel in Jayapura City

YEARS	TARGET	REALIZATION OF HOTEL TAX RECEIVABLES	POTENTIAL	EFFECTIVENESS OF HOTEL TAX REALIZATION AGAINST HOTEL TAX TAX	INTERPRETATION	EFFECTIVENESS OF REALIZATION TO POTENTIAL TAX HOTEL	INTERPRETATION
2012	9,250,000,000	9,775,212,554	10,190,435,000	105.68%	Sangat Efektif	95.93%	Tidak Efektif
2013	10,785,000,000	11,362,249,840	11,708,798,500	105.35%	Sangat Efektif	97.04%	Tidak Efektif
2014	12,500,000,000	13,197,462,099	13,447,716,840	105.58%	Sangat Efektif	98.14%	Tidak Efektif
2015	14,800,000,000	15,086,167,016	15,376,225,279	101.93%	Sangat Efektif	98.11%	Tidak Efektif
2016	17,306,570,804	19,298,923,734	19,565,735,028	111.13%	Sangat Efektif	98.64%	Tidak Efektif

Source: Data processed by the researcher (2017)

Based on the Calculation Result, the effectiveness of hotel tax realization against the target set indicates that in 2012 until the year 2016 stated Highly Effective or have a ratio above 100%, this indicates the realization of hotel tax collection exceeds the target set.

This is inversely related to the calculation of the effectiveness value of hotel tax realization to the potential increase every year where in 2012 the effectiveness of 95.93% is categorized as ineffective, the year 2013 is 97.04% categorized as ineffective, in 2014 the value of equity of 98.14 % is categorized as ineffective, by 2015 98.11% is categorized as ineffective, and by 2016

the effectiveness value shows 98.64% is categorized as ineffective. This shows that although the effectiveness calculation value has increased but the increase has not reached 100% or more than 100% of this indicates that tax collection activities in Jayapura City from 2012 until 2016 is not effective (still below 100%). So the ratio between the realization of Hotel Tax receipts that occur with the potential of the existing Hotel Tax can be said to have not succeeded. This is due to the effectiveness of the tax collection activities of this hotel is also very dependent on the tax (tax collector) and the role of the relevant local government.

B. Discussion

Based on the results of Tax Hotel research in Jayapura City during the year 2012 until 2016, it is known that the contribution of the largest Original Regional Revenue comes from the restaurant tax, while for Hotel Tax occupies the third position with a ratio for three years is below 20%. Based on the ratio of the hotel tax contribution to the Regional tax, the 2011 Hotel Tax contribution to Regional Taxes is 21.61%. It means that the tax contribution of the hotel to the local tax is Medium, the Hotel Tax contribution to Regional Tax in 2012 is 20.29% the hotel tax on local taxes is Medium, in 2013 the Hotel Tax Contribution to Local Tax of 18.23% means that the contribution of hotel tax to local tax is Less, by 2014 the hotel tax contribution of 13.59% means that the hotel tax contribution to Local taxes are Less, by 2015 the hotel tax contribution to local taxes is 13.72% meaning that the hotel tax contribution to local taxes is Less, and in 2016 the hotel tax contribution to local taxes of 15.32% means that the tax contribution hotel against local tax is Less.

If diliat from the growth of hotel taxes from 2012 until the year 2016 has an increase every year but if seen from the rate of growth of the hotel tax every year decreased. Growth in 2011/2012 is 27.28%, in 2012/2013 increased by 16.24%, in 2013/2014 increased by 16.15% and in 2014/2015 the rate of hotel tax growth of 14.31%. And In 2015/2016 the rate of growth of hotel taxes amounted to 27.92%.

Based on the calculation of Hotel Tax potential, the potential of hotel tax is very big value when compared with the realization of Hotel Tax receipts that occur, where in 2012 the potential of hotel tax revenues in 2012 amounted to Rp. 10.190.435.000,00. in 2013 the potential of hotel tax revenues is Rp 11,708,798,500.00, the potential of hotel tax revenues in 2014 is Rp. 13,447,716,840,00, the potential of hotel tax revenues in 2015 is Rp. 15,376,225,279.00, and the potential of hotel tax revenues in 2016 is Rp. 19,565,735,028.00. The difference between the realization and the potential of hotel taxes from 2012 to 2016 has decreased or the difference between the realization and the potential of hotel taxes each year is smaller. This indicates that the city government of Jayapura began to show business in increasing the hotel tax revenue. On the other side, the difference between the target and the tax potential of the hotel indicates that the Jayapura City Government is still weak in setting the target or still afraid to take the risk to set the target for fear of setting high targets and the target can not be achieved and will affect the performance reputation of Jayapura City government. So the government tends to take the safe road by making targets in accordance with the old trends regardless of the potential of local taxes. Proven based on the trend for 5 years it seems that the local government just following the trend of previous years in setting the target of Hotel Tax next fiscal year so that the realization of acceptance of Hotel Tax that happens always reach the target set by the Local Government. This becomes a very real state of concern for the region because the local government is only fixated on the achievement of the results regardless of the actual situation and condition and this also becomes a huge loss for the city of Jayapura due to acceptable acceptance of large value and can be a source of financing regional development

While based on the results of the effectiveness analysis shows that for 5 years the realization of hotel tax revenue is still far from the potential that exists because it has a ratio of less than 100% achievement. So according to Devas, these results indicate that the realization of hotel tax revenues is not effective.

entertainment such as local arts are offered to always attract the visitors of the hotel / inn or impose a standard room rate when the situation is normal and raise the room rate when
2. vacation period and the provision of hotel facilities and facilities presented are also very influential on the income they earn.

2. Coordinate with relevant agencies such as Tourism and Central Bureau of Statistics to update hotel data collection regularly such as, hotel room occupancy rate, hotel average rate and number of rooms owned by hotel, so that the calculation of hotel tax revenue potential accurately .

BIBLIOGRAPHY

Badan Pusat Statistik, 2012, *Kota Jayapura Dalam Angka 2012*, Jayapura.

Badan Pusat Statistik, 2013, *Kota Jayapura Dalam Angka 2013*, Jayapura.

Badan Pusat Statistik, 2014, *Kota Jayapura Dalam Angka 2014*, Jayapura.

Badan Pusat Statistik, 2015, *Kota Jayapura Dalam Angka 2015*, Jayapura.

Badan Pusat Statistik, 2016, *Kota Jayapura Dalam Angka 2015*, Jayapura.

Badan Pusat Statistik, 2017, *Kota Jayapura Dalam Angka 2015*, Jayapura.

Departemen Dalam Negeri., 1991 , *Pengukurun Kemampuan Daerah Dalam Rangka Pelaksanuan Otonomi Daerah Yang Nyala dan Bertanggungjawab*. Jakarta:Litbang Depdagri.

Devas. Nick,dkk., 1989, *Keuangan Pemerintah Daerah di Indonesia*. UI-Press. Jakarta.

Halim, Abdul, 2004, *Bungai Rampai Manajemen Keuangan Daerah*, Edisi Revisi, UPP AMP YKPN, Jakarta.

Harun, Hamrolie, 2004, *Analisis Peningkatan PAD*, BPFE, Yogyakarta.

----------------------, 2003, *Menghitung Potensi Pajak dan Retribusi Daerah*, BPFE, Yogyakarta.

Mardiasmo dan Makhfatih, A, 2000, *Perhitungan Potensi Pajak dan Retribusidi Kabupaten Magelang, Kerjasama Pemerintah Daerah Kabupaten Magelang dan Pusat*, Universitas Studi Ekonomi Universitas Gadjah Mada (tidak dipublikasikan).

Mulyanto, 2002, *Potensi Pajak dan Retribusi Daerah di Kawasan Subosuka Wonosraten Propinsi Jawa Tengah*, Economics Faculty Sebelas Maret University, Surakarta.

Nick Devas, 1989, *Keuangan Pemerintah Daerah di Indonesia*, UI Press, Jakarta.

Panca Kurniawan, dan Agus Purwanto, 2004, *Pajak Daerah dan Retribusi Daerah di Indonesia*, Malang: Banyu Publising.

Undang-undang No 32 Tahun 2004 *Tentang Pemerintah Daerah*

Undang-undang No 33 Tahun *2004 Tentang Perimbangan Keuangan antar Pemerintah Pusat dan Daerah*

Undang-undang No 34 Tahun 2000 *Tentang Pajak dan Retribusi Daerah*

LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU *PEER REVIEW*
KARYA ILMIAH : *PROSIDING**

Judul karya ilmiah(paper)   : **Analysis of Potential Tax In Jayapura City of Papua Province Indonesia**

Jumlah Penulis   : 2 (Dua) orang (Gratiana Deodata, Mugiati)
Status Pengusul   : Penulis Kedua (ke-2)
Identitas prosiding   :   a. Judul Prosiding   : Proceeding of 2 st International Research Conference on Economics, Business, and Social Sciences – UMI Capter 2017
         b. Tahun Terbit, Tempat Pelaksanaan: 25 November 2017 , Makassar, Sulawesi Selatan.
         c. Penerbit/organiser   : UMI Makassar
         d. Alamat repository PT/web prosiding: https://p2tik.ustj.ac.id/respository/

Kategori Publikasi Makalah   :   ☐   *Prosiding* Forum Ilmiah Internasional
(beri ✓ pada kategori yang tepat)   ☐   *Prosiding* Forum Ilmiah Nasional

Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal *Prosiding*		Nilai Akhir Yang Diperoleh
	Internasional ☐	Nasional ☐	
a. Kelengkapan unsur isi paper (10%)	1,5		1,5
b. Ruang lingkup dan kedalaman pembahasan (30%)	4,5		4,5
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	4,5		4,5
d. Kelengkapan unsur dan kualitas terbitan/prosiding (30%)	4,5		4,4
Total = (100%)	15		14,9
Nilai Pengusul =			
KOMENTAR/ULASAN PEER REVIEW			
• Kelengkapan dan Kesesuaian Unsur	Sesuai dengan standar penulisan makalah seminar Internasional		
• Ruang Lingkup dan Kedalaman Pembahasan	Substansi isi makalah membahas ruang lingkup Manajemen Keuangan, dengan kedalaman pembahasan yang sangat baik .		
• Kecukupan dan Kemutakhiran Data/Informasi dan Metodologi	Data mutakhir dan memenuhi kecukupan, serta metodologi yang digunakan sesuai dan tepat		
• Kelengkapan Unsur dan Kualitas Penerbit	Kelengkapan unsur terpenuhi, pelaksana Universitas Muslim Indonesia.di Makassar.		

Makassar, 12 Februari 2021

Reviewer 1 :

Tanda Tangan ....
Nama : Prof. Dr. Muhammad Nasir Hamzah, SE, M.Si
NIP : 195912281987031001
Unit kerja : Fakultas Ekonomi dan Bisnis UMI
           Makassar

LEMBAR
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU *PEER REVIEW*
KARYA ILMIAH : *PROSIDING**

Judul karya ilmiah(paper)   : **Analysis of Potential Tax In Jayapura City of Papua Province Indonesia**

Jumlah Penulis   : 2 (Dua) orang (Gratiana Deodata, Mugiati)
Status Pengusul   : Penulis Kedua (ke-2)
Identitas prosiding   :   a. Judul Prosiding   : Proceeding of 2 st International Research Conference on Economics, Business, and Social Sciences – UMI Capter 2017
       b. Tahun Terbit, Tempat Pelaksanaan: 25 November 2017 , Makassar, Sulawesi Selatan.
       c. Penerbit/organiser   : UMI Makassar
       d. Alamat repository PT/web prosiding: https://p2tik.ustj.ac.id/respository/

Kategori Publikasi Makalah   :   ☐   *Prosiding* Forum Ilmiah Internasional
(beri ✓pada kategori yang tepat)   ☐   *Prosiding* Forum Ilmiah Nasional

Hasil Penilaian *Peer Review* :

Komponen Yang Dinilai	Nilai Maksimal *Prosiding*		Nilai Akhir Yang Diperoleh
	Internasional ☐	Nasional ☐	
a. Kelengkapan unsur isi paper (10%)	1,5		1,5
b. Ruang lingkup dan kedalaman pembahasan (30%)	4,5		4,5
c. Kecukupan dan kemutahiran data/informasi dan metodologi (30%)	4,5		4,5
d. Kelengkapan unsur dan kualitas terbitan/prosiding (30%)	4,5		4,4
Total = (100%)	15		14,9
Nilai Pengusul =			
KOMENTAR/ULASAN PEER REVIEW			
• Kelengkapan dan Kesesuaian Unsur	Makalah telah ditulis Sesuai dengan standar penulisan Seminar Internasional		
• Ruang Lingkup dan Kedalaman Pembahasan	Pembahasan Makalah mencakup ruang lingkup Manajemen , dan kedalaman pembahasanya sangat baik		
• Kecukupan dan Kemutakhiran Data/Informasi dan Metodologi	Kecukupan dan kemutakhiran data terpenuhi dan penerapan metodologi sangat baik.		
• Kelengkapan Unsur dan Kualitas Penerbit	Pelaksana prosiding Universitas Muslim Indonesia dan kelengkapan unsur terpenuhi		

Makassar, 05 Februari 2021

Reviewer 2 :

Tanda Tangan ....
Nama : Prof. Dr. H.Syamsu Alam, SE, M.Si, CIPM
NIP : 196007031992031001
Unit kerja : Fakultas Ekonomi dan Bisnis UNHAS Makassar