




Analysis of the potential billboard tax on Local Original Revenue (PAD) of Serang Regency

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ARTICLE INFO	ABSTRACT
<p><i>Article history:</i></p> <p>Received Feb 22, 2024 Revised Mar 03, 2024 Accepted Apr 05, 2024</p> <hr/> <p><i>Keywords:</i></p> <p>Potential Billboard Tax; Local Revenue; Serang Regency.</p>	<p>This study aims to determine the effectiveness of billboard tax revenue on local original revenue in Serang Regency in 2017-2021 and to find out how much the billboard tax contributes to Serang Regency original revenue. This research uses qualitative descriptive methods. The type and source of data used is secondary data. Data analysis techniques are summarizing data, presenting data, and analyzing data. The result of this study is the revenue or realization of the billboard tax in Serang Regency with a target each year. Serang Regency Always experiences good achievements, namely the realization that the billboard tax always exceeds the targeted value every year and that the billboard tax has the potential to increase the Local Original Revenue of Serang Regency, which will be obtained in 2024, is Rp. 3,655.752.517</p> <p style="text-align: right;"><i>This is an open access article under the CC BY-NC license.</i></p> 

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1. INTRODUCTION

The topic that will be taken is a journal discussing DKI Jakarta's advertising tax collection in 2016-2019 (Dewanti, 2021). The contents of the journal in terms of the percentage of advertising tax effectiveness experience increases and decreases every year. In 2026 it was 78.26%, in 2027 it experienced an increase of 107.84%, and in 2018 it experienced a decrease of 88.24%, while in 2019 it experienced an increase again of 102.71%. The data was taken from Bapenda DKI Jakarta.

Next, the topic that will be discussed is from the journal (Wahdah Agustina, Nurul Afifah, 2020). Regarding the contribution of hotel taxes in increasing Makassar City regional taxes in 2013-2017. The following is the percentage, in 2013 it was 8.58%, there was an increase in 2014, namely 9.00%, but in 2015 it decreased, namely 7.89% and continued to increase again in 2016, namely 9.29% and in 2017 9.90%.

Indonesian state revenue is obtained from various sources, namely domestic and foreign sources, one of which is from the tax sector (Inasito, 2021). Taxes are paid directly by the people as a source of government revenue used to finance government activities for the welfare of the people; the distribution of taxes according to the tax collector's authority consists of central taxes and regional taxes. The national government levies central taxes as income taxes and value-added taxes. At the same time, local taxes are taxes collected by the local government (Elmayani, Arifin, & Sudiyanto, 2023)

In order to optimize regional income, the Pekalongan Regency Government implements various types of regional taxes, the implementation of which is of course also adjusted to the higher regulations that apply in Indonesia. The DPRD as a high regional legislative institution which is a partner of the regional government, also plays a role in setting targets for each component of regional tax revenue and regional levies for Pekalongan Regency at the beginning of each fiscal year. In determining regional tax revenue targets, government officials also always pay attention to important aspects which technically influence regional financial revenues in general, namely the economic situation and conditions as well as the regional political atmosphere. Pekalongan Regency's regional tax revenues are obtained from various types of taxes, such as land and building tax, entertainment tax, parking tax, land and building title tax, ground and surface water tax, advertising tax, restaurant tax, street lighting tax and others (Rizka Ariyanti, Singih Setiawan, 2020).

Hotel and restaurant tax revenues experience ups and downs in growth because this phenomenon makes it difficult for the government to prepare the Regional Revenue and Expenditure Budget Plan (RAPBD) for the coming year which is required to increase and be more productive and efficient. In this way, the Palembang government is expected to optimize the management of hotel and restaurant tax collections in order to improve the community's economy, expand and level employment opportunities for the surrounding community and obtain effective Regional Original Income (PAD). With this potential, it is hoped that it will be able to increase the effectiveness and contribution in the receipt of hotel and restaurant tax collections so that it can refer to the economic development of the city of Palembang and be able to demand that the Palembang city government always provide good and efficient services, namely by increasing the role and initiative and empowerment of the community (Agustin et al., 2022).

In general, taxes are forced payments made by the government to taxpayers by paying compulsory contributions to the state under the law. The characteristic of taxes compared to other types of payments is that taxpayers need to receive reciprocal services that can be appointed directly from the government. In Indonesia, tax payment uses a tax payment system self-assessment system, which is a tax payment system that gives trust authority and responsibility to taxpayers to calculate, pay, and report the amount of tax to be paid themselves and the tax apparatus (Diskus) only in charge of counseling, coaching, supervising and auditing their tax obligations. In this system, the implementation of tax administration is expected to facilitate the implementation of an orderly and controlled (Damayanti et al., 2021)

Advertisement Tax is used as a large capital for users of the trade sector, one of the most popular is marketing through advertising media. Advertising media is considered a profitable and very effective marketing alternative. Advertisements are considered capable of attracting potential consumers because they can be accessed by all parties. This makes advertising something that the government must pay attention to, both in terms of providing regulations and rates for placing advertisements which are regulated by law and regional regulations. Advertisement Tax can make its own contribution to the receipt of Original Regional Income (PAD), so the government is expected to be able to optimize this tax object in order to increase Original Regional Income (PAD) which will be used to finance routine government activities and finance development (Milrarni, Sri Reno, 2024)

Taxes are one of the most important sources of funds for the sustainability of the wheels of national development, which, among others, is realized by the availability of public service facilities that we have enjoyed together. Tax is also a contribution to the state (which can be forced) owed by those who are obliged to pay it according to regulations with no achievement, which can be directly appointed, and whose purpose is to finance general expenses related to government duties (Saepudin & Ambarwati, 2022)

Every cent of tax money paid by the people will be included in the state income post from the tax sector. It is used to finance central and regional government spending

for the welfare of the community. Tax money is used for public purposes, not for personal interests. Taxes are one source of government funds to finance development at the center and regions, such as building public facilities, financing health and education budgets, and other productive activities. Tax collection can be enforced because it is carried out based on law (Fitriano & Ferina, 2021)

Billboard tax is one of the sources of Local Original Revenue (PAD), which is quite large. According to Law Number 28 of 2009, local original revenue is a source of regional finance derived from the area concerned, consisting of regional tax proceeds, regional levies, and management of separated regional wealth. The increased billboard tax revenue will contribute more to the local tax revenue Field (Natalia & Kusumaningtyas, 2022).

Local tax is a tax paid to be used as funds in developing an area, which is one of the sources of local income and is a mandatory contribution to the area by the community. By law number 28 of 2009 concerning regional taxes and regional levies, "regional taxes are mandatory contributions by individuals or entities that are coercive based on the law by not receiving direct compensation for regional needs for the greatest prosperity of the people." In creating progress and prosperity, local governments need to implement and make the best use of the results of local tax payments. In improving the economic development of a region, it does not have to be the government alone that plays a role. Still, it would be great if the community also participated in it. Community involvement in supporting the government is one of them by maintaining the existing development (Safitri, 2021)

The fiscal source of regional autonomy which originates from Original Regional Revenue (PAD) is more important than sources other than main regional income, which are managed independently by the regional government. With self-help, funds do not only come from the center, but also from local areas, and the government tries to increase local regional income. In order to increase regional fiscal revenues, the government is working hard to improve the regional tax system (Arya, 2023)

One source of funding in regional development is derived from local original income; trade activities in goods and services dominate the economy in Serang City. Therefore, billboard tax is expected to be one of the components that can increase local original revenue. Taxes also function as a source of funds intended for financing government expenditures as a tool to regulate or implement policies in the social and economic fields; state revenues from taxes are used to finance public spending and national development to open job opportunities to increase general income (Hanis & Saputra, 2019).

Efforts to increase local original revenues must be integrated and coordinated from all regional revenue incomes. This is undoubtedly done very carefully by the local government. The efforts made can be practical if the source of regional income that is an obstacle or trigger for increasing income can be known as the source Field (Indrihastuti & (Indrihastuti & Amaniyah, 2020). According to (Sari & Diatmika, 2022) Regional taxes are one of many potential sources of regional revenue because billboard taxes can be collected by local governments as costs that a particular entity or individual must incur.

Ideally, in determining the target of billboard tax revenue, prioritize the actual conditions in the field so that the specified target can describe the true potential and show the competence of the regional tax apparatus in terms of payment. Thus, to increase billboard tax revenue so that the billboard tax target can be achieved, it is also necessary to analyze the dominant factors in supporting the increase in the value of billboard tax. The size of tax revenue is primarily determined by per capita income, population, and government policies, both central and regional, as well as the large number of existing industries. Based on this, the population, number of sectors, and per capita income affect the determination of the target of each regional tax in general, especially billboard taxes (Irawan, 2021)

Billboard tax is a tax on the implementation of billboards. Where what is meant by billboard is objects, tools, deeds, or media whose various forms and patterns are designed for commercial purposes to introduce, advocate, promote, or attract public attention to goods, services, people, or entities. Which can be seen, read, heard, felt, and enjoyed by the public (Pratiwi, Oktariansyah, & Mahmudah, 2022).

The importance of making a tax payment policy by this local government is that the manager or officer is obliged to hand over part of his income honestly to the state because of the policies carried out by the government to serve the community (Fitriani & Irawan, 2019). Billboard tax has a vital role in local revenue. The realization of local original revenue also changes every year, even though each year, the local government collects taxpayers who do not carry out their obligations in terms of paying taxes. Billboard tax is a tax charged to tax subjects who promote certain things. The nominal amount paid also varies depending on the type of billboard used (Dik & Jaurino, 2022)

The higher the contribution given by local original income, the higher the ability of the region to finance the administration of government and regional development so that it will show positive financial performance (Lumbanbatu, Dewi, & Lumbantoruan, 2023). Regional governments need sufficient sources of revenue to be able to carry out regional government as well as improve public services and carry out regional development. One of the sources of regional income that is quite large is Regional Original Income (PAD). Original Regional Income is expected and must continue to be pursued so that it can become one of the main milestones in financing every independent regional development (Jakaria, Alam, & Rakhman, 2023)

2. RESEARCH METHOD

The data source used is a secondary data source, namely data taken from the Serang Regency Regional Revenue Agency. The analytical method used in this study uses descriptive analysis methods. According to (Wowor, Sondakh2, & Tirayoh, 2022), descriptive analysis is analyzing data by describing or describing the data that has been collected as it is without intending to make generalized conclusions or generalizations. The analysis process in this study is described as follows.

Taking data on the target of Serang Regency billboard tax for 2017-2023, taking data on the realization of Serang Regency billboard tax revenue for 2017-2023, enter target data and realization of billboard tax revenue into this article, and entering the results of calculating the percentage of the target and realization of Serang Regency billboard tax revenue for 2017-2023.

3. RESULTS AND DISCUSSIONS

The data that we will analyze is secondary data, meaning that the existing data includes research location data and other data that supports the research problem. The following will be presented: the target and realization of billboard tax revenue in the 2017-2023 Serang Regency Original Revenue. Discussion of advertising tax in 2017-2023. This is the same as the journal discussed by (Milrarni, Sri Reno, 2024). Regarding the previous topic the discussion of advertisement tax or the amount of advertisement tax quoted by (Milrarni, Sri Reno, 2024), namely that it has increased from 2020-2022, this data is sourced from the Regional Revenue Agency of Karimun Regency, Riau Islands, Indonesia. Below we describe the increase data in journals that first discussed advertising tax. In 2020 the total advertising tax is 3.839%. In 2021 the number will be 3,859%, and in 2022 it will experience a significant increase, namely 4,139%.

In our current research, there were not very significant increases and decreases. In previous research, in 2017 the percentage was 106.46%, and in 2018 it experienced a slight increase, namely 113.88%, then in 2019 and 2020 it decreased to 102.67% and 101.14%, experiencing an increase in 2021 amounted to 112.45%, and in 2022 and 2023

it decreased compared to 2021, namely 110.78% and 100.84%. Based on previous research, data sourced from the Serang Regency Regional Revenue Agency, it can be concluded that the advertising tax rate in Serang Regency was the highest in 2018 at 113.88%. The following table will explain. Analysis of the Potential of Billboard Tax on Local Original Revenue of Serang Regency

Table 1 Target and Realization of Serang Regency Billboard Tax Revenue for 2017-2021

Year	Billboard tax revenue target	Realization of billboard tax revenue	Achievement
2017	Rp. 1. 646. 000.000	Rp. 1.752.366.781	106,46%
2018	Rp. 1. 822. 000.000	Rp. 2.074.968.989	113,88%
2019	Rp. 2. 500. 000. 000	Rp. 2.566.859.300	102,67%
2020	Rp. 2. 605. 000. 000	Rp. 2.634.696.805	101,14%
2021	Rp. 2. 675. 000.000	Rp. 3.008.090.819	112,45%
2022	Rp. 2.932.380.000	Rp. 3.248.595.367	110,78%
2023	Rp. 3.295.724.000	Rp. 3.323.411.379	100,84%

Source: Serang Regency Regional Revenue Agency.

The research approach data that is generally used is qualitative, in a study, a researcher must use appropriate research. According to (Putri & Ramdhan, 2023), qualitative use will focus more on the phenomenon and substance of the phenomenon itself. Qualitative research is a method in which the main instrument lies with the researcher.

In the journal discussion above, it is the same as the discussion of advertising tax which we discussed using qualitative data. With this, billboard tax becomes the most popular object because local tax revenues, especially billboard taxes, can significantly increase local original revenue in Serang Regency to succeed regional development in Serang Regency. Below we explain through graph based on table.

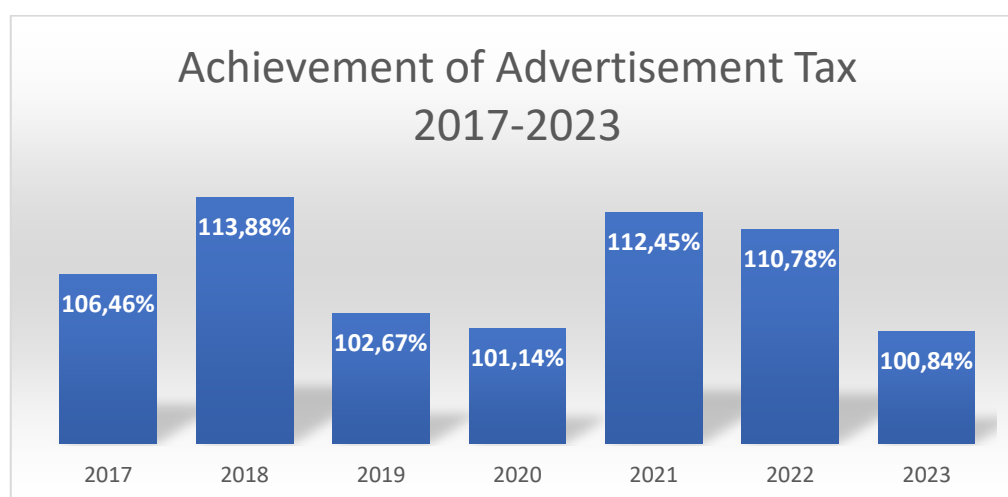


Figure 1. Billboard Tax Achievement Graph based on table

Based on the table above, in 2017, the target is Rp. 1,646,000,000 while the realized is Rp. 1,752,366,781 or around 106.46%, in 2018 the target is Rp. 1,822,000,000 while the realized is Rp. 2,074,968,989 or around 113.88%, in 2019 the target is Rp. 2,500,000,000, while the realization is Rp. 2,566,859,300 or around 102.67%; in 2020, the target is Rp. 2,605,000,000, while the realized is IDR 2,634,696,805 or around 101.14%, the target for 2021 is IDR 2,675,000,000 and realized is IDR 3,008,090,819 or around 112.45%, in 2022 the target is IDR 2,932,380 while the realized is IDR 3,248,595,367 or around 110.78%, and in 2023 the target is IDR 3,295,724,000 while the realization is IDR 3,323,411,379 or around 100.84%.

The calculation of the increase in billboard tax realization each year is as follows:

$$\begin{aligned} \text{Year 2018} &= \frac{2.074.968.989 - 1.752.366.781}{2.074.968.989} \times 100 = 15,5\% \\ \text{Year 2019} &= \frac{2.566.859.300 - 2.074.968.989}{2.566.859.300} \times 100 = 19,2\% \\ \text{Year 2020} &= \frac{2.634.696.805 - 2.566.859.300}{2.634.696.805} \times 100 = 2,6\% \\ \text{Year 2021} &= \frac{3.008.090.819 - 2.634.696.805}{3.008.090.819} \times 100 = 12,4\% \\ \text{Year 2022} &= \frac{3.248.595.367 - 2.932.380.000}{3.248.595.367} \times 100 = 9,7\% \\ \text{Year 2023} &= \frac{3.323.411.379 - 3.295.724.000}{3.323.411.379} \times 100 = 0,8\% \end{aligned}$$

Table 2. The result of the calculation of the increase in the realization of billboard tax

Years	Realisasi	Tingkat (%)
2017/2018	Rp. 2.074.968.989	15,5
2018/2019	Rp. 2.566.859.300	19,2
2019/2020	Rp. 2.634.696.805	2,6
2020/2021	Rp. 3.008.090.819	12,4
2021/2022	Rp. 3.248.595.367	9,7
2022/2023	Rp. 3.323.411.379	0,8

Table 2 shows that the percentage rate of billboard tax revenue in Serang Regency in 2017/2018 compared to 2018/2019 increased from 15.5% to 19.2%. In 2019/2020, the increase in billboard tax realization increased not too significantly from the previous year, which was 2.6%, in 2020/2021, billboard tax revenue increased significantly by 12.4%, in 2021/2022 it decreased by 9.7% and in 2022/2023 the realization of billboard tax decreased significantly by 0.8%. The increase in billboard tax realization in 2017-2021 was caused by various reasons, such as the number of new construction developments and the number of visualizations of advertising content, so that billboard tax revenue increased. Meanwhile, the decrease in the realization of billboard tax in 2022-2023 is due to a decrease in the promotion of goods and services carried out using billboards. To find out the average percentage of billboard tax increase rates that will be used to calculate potential billboard taxes are as follows:

$$X_r = \frac{15,5\% + 19,2\% + 2,6\% + 12,4\% + 9,7\% + 0,8\%}{6} = 10\%$$

The average increase in billboard tax from 2017 to 2021 was 12.43%. This result is obtained from the calculation in 2017/2018 of 15.5%, 2018/2019 of 19.2%, 2019/2021 of 2.6%, in 2020/2021 of 12.4%, 2021/2022 of 9.7% and in 2022/2023 of 0.8%. The total years taken into account are six years from 2018 to 2023. Based on the theory that will be applied to determine the potential for billboard tax revenue for the coming year, namely 2024, is as follows:

$$\text{Year 2024} = \text{IDR } 3.323.411.379 + (10\% \times \text{IDR } 3.323.411.379) = \text{IDR } 3,655.752.517$$

Based on the calculation of tax achievements in Table 2, it shows that the achievement of billboard tax each year has the highest positive value of 113.88% and the lowest value of 100.84%, as well as an average increase in the billboard tax rate of 10%. This shows that the billboard tax has a significant effect on increasing local original revenue in Serang Regency. According to Putra, (Putra, Armiani, & Setiawati, 2023)

billboard tax is one of the tax contributors to the actual income of the region; billboards are one of the most popular promotional media used to promote their goods or services.

In this case, researchers stated that in Serang Regency, people pay minimal taxes to promote their own goods or services. One reason is that people with business units put up billboards, but their place of business is quiet with buyers, so their income decreases.

4. CONCLUSION

The revenue or realization of billboard tax in Serang Regency with the target in each year Serang Regency always experiences good achievements, namely the realization of billboard tax always exceeds the targeted value every year. The limitation of this research is that the data can only be accessed through the Serang district regional revenue agency, the data obtained is limited. And the expected suggestion for further research regarding the discussion of advertising tax is to examine data from 2 districts to make it more comprehensive.

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