



Research Paper

Analysis of the Effectiveness of Reception of Restaurant, Cafe and Dining House Taxes and Their Effect on Regional Original Income (Pad) In Toraja Utara District

Yosef Senolinggi¹, Andi kusumawati², Andi Aswan³

¹⁾ Master of Regional Finance, Faculty of Economics and Business, Hasanuddin University

²⁾ Accounting Department Faculty of Economics and Business, Hasanuddin University

³⁾ Department of Management, Faculty of Economics and Business, Hasanuddin University

ABSTRACT: This study aims to examine and analyze the effectiveness of tax revenues from restaurants, cafes and restaurants as well as their effects on local authentic revenue (pad) in North Toraja Regency. This research is a descriptive and explanatory study. The type of data used in this study is quantitative data. Quantitative data is data that is measured on a numerical or numeric scale. Meanwhile, based on the source, the data used are primary data and secondary data. Primary data were obtained through field surveys, while secondary data were obtained through the publication of the Central Statistics Agency (BPS) and the Central Toraja District Revenue Data Center. The analysis in this study used the Ordinary Least Square (OLS) method. Based on the results of potential calculations that have been carried out, it is known that the potential for restaurant and restaurant taxes in North Toraja Regency in 2014-2018 continues to increase while the potential for cafe tax tends to fluctuate. While in the calculation of effectiveness it is obtained that restaurant tax revenues during 2014-2018 are very effective, Restaurant tax receipts during 2014-2018 were very effective and cafe tax receipts during 2014-2016 were very effective. Based on OLS estimation results, it was found that simultaneous restaurant, cafe and restaurant tax had a significant effect on PAD of North Toraja Regency, and partially only restaurant and restaurant taxes which have a significant effect on the PAD of North Toraja Regency.

KEYWORDS: PAD, Tax effectiveness, Tax revenue, Tax rate.

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I. INTRODUCTION

Since regional autonomy, the law that regulates the system of taxation and regional levies from time to time has changed several times. Law No. 34 of 2000 concerning amendments to Law No.18 of 1997 concerning regional taxes and regional user fees, is an open list that is to give authority to the regions to determine the types of regional taxes and local user fees beyond those stipulated in the Act. As a consequence of the enactment of the Act, regions are competing to create new types of tax and levies that are considered capable of increasing local own-source revenues (PAD). This of course creates a high-cost economy and impedes the flow of goods and services between regions while also worsening the investment climate. Furthermore, a significant change was made with the issuance of Law No.28 of 2009 concerning regional taxes and regional levies that are more closed in nature, that is, the regions are only allowed to collect regional taxes and fees as stipulated in the legislation.

Local own-source revenue (PAD) according to Halim (2001) is revenue received by the region from sources within its own region, which are collected based on regional regulations in accordance with applicable laws and regulations. PAD consists of four types of income, namely regional taxes, regional levies, the results of regionally owned companies and the results of the management of separated regional assets and other valid PAD. PAD is expected to be the main capital for governance and development, at present the conditions are still inadequate, meaning that the proportion of PAD contributed to total regional revenue (TPD) is still relatively low. In an effort to finance public spending, the government requires tax revenue which is one of the supporting components of PAD. Local taxes are mandatory contributions made by individuals or entities in the region to local governments without any direct compensation that is balanced, which can be imposed based on applicable laws and regulations. The benchmarks that are often used to assess local taxes are yields, equity, economic efficiency, ability to implement, and sustainability as a source of local revenue (sustainability as local revenue

source) (Devas 1989).

North Toraja Regency which is one of the autonomous regions that continues to increase regional income that comes from PAD, but in its implementation the North Toraja Regency PAD management is not yet optimal. Realization of PAD North Toraja Regency during the last five (5) has not reached the target. This is due to the high target of PAD during the year. In 2017, the North Toraja Regency's PAD target reached IDR66.51 billion, but the realization only reached IDR44.16 billion. Meanwhile, in 2018, the North Toraja Regency's PAD target will reach IDR 58.22 billion, but the realization will only reach IDR 41.98 billion.

Law 28 of 2019 concerning regional taxes and regional user fees has set regional tax and retribution policies including several provisions on the implementation of local tax collection. Some other provisions related to the process of implementing local tax collection by local governments can be regulated by the region itself in the form of regional head regulations. This is so that local governments have discretion and discretion to develop systems and procedures for collecting local taxes in accordance with the conditions and dynamics in the regions while remaining based on higher laws and regulations.

The low PAD in almost some districts / cities in Indonesia is one of them caused by the low contribution of local taxes to PAD (Halim, 2001). Taxes are very important for the region to finance the running of government and regional development, for that the local government must be able to maximize the improvement of regional tax management which has an impact on increasing regional income. The increase in local taxes is determined by the local tax component itself. North Toraja Regency has sought revenue from the regional tax sector, but the tax collection in North Toraja Regency is considered not optimal. Local taxes have several components, each of which contributes to PAD. One component of local tax that continues to get attention from the Regional Government of North Toraja Regency is the restaurant, cafe and restaurant tax. This is influenced by the increasing number of tourists entering the North Toraja Regency. The contribution of restaurant, cafe and restaurant taxes is still smaller compared to other taxes such as street lighting tax, nonmetallic mineral and rock taxes, and rural and urban UN taxes even though the number of restaurants, cafes and restaurants continues to increase every year. This shows the ineffectiveness of the contribution of tax restaurants, cafes and restaurants in North Toraja Regency and resulted in ineffective income derived from PAD.

II. LITERATURE REVIEW:-

LOCALLY-GENERATED REVENUE

The definition of PAD based on Law No.33 of 2004 concerning financial balance between the center and the regions is the revenue that is obtained from the region which is levied based on regional regulations in accordance with the laws and regulations. PAD is revenue that is sourced and collected by the local government. PAD sources consist of: 1). local tax; 2). Regional contributions, profits from regionally owned enterprises (BUMD); and 3). Other valid local revenue.

The financial policy of a region is directed to continue to increase PAD as the main source of regional revenue that can be used by the region in carrying out local government and development in accordance with their needs, so that the region is expected to minimize its dependence on central government transfers. Thus efforts to increase PAD must be seen from a broader perspective not only in terms of their respective regions and in terms of the unity of the Indonesian economy. The increase in PAD is something that is continuously being driven by regional governments because the PAD itself, is considered as an alternative to obtain additional funding that can be used to meet the expenditure needs determined by the region itself, especially routine needs.

Widayat (1994) outlines some efforts to increase PAD through increasing revenue from PAD sources so that they are close to or even equal to their potential revenues. In general there are two ways, namely calculating the potential as accurately as possible, then the revenue target can approach its potential and by extensification by conducting excavation of sources of retribution or tax objects or by capturing new taxpayers. So it can be concluded that PAD is income derived from the territory of an area whose management is governed by local regulations.

TAX CONCEPT

In an effort to finance public spending, the government requires tax revenue, regardless of whether the tax is intended for efficiency or social justice (Hillman 2003). According to Mankiw et al. (2009) the basic theory of optimal taxation is that the taxation system should be chosen to maximize the function of social welfare over a set of constraints. The literature on optimal tax usually treats the government as utilitarian, that is, a function of social welfare based on individual satisfaction in society. In general, the social welfare function is a non-linear function rather than individual satisfaction. Optimal taxation generally refers to taxation policies that minimize dead weight loss from a taxation system.

Tiebout (1956), which provides a view on regional public financing, where there are a large number of

community groups that offer a variety of diverse outputs on regional public services, households will choose a community of residents who give satisfaction to the regional services they like. These services are financed through local taxes which play the role of prices that guide individual choices so that in the market, equilibrium outcomes occur when marginal benefits equal marginal costs. This clearly explains the nature of regional taxes in the world. In principle, what the local government needs is to impose a tax on each individual equal to the marginal cost of public services available in the community.

TAX REVENUE

The concept of local tax has several similarities to the concept of state tax. The only difference is the type of tax, the scope of functions, and the level of government that manages it. Local tax is a levy to the community as a prerogative right of the regional government without any direct contra. Local tax is a prerogative right that arises because of the authority given by the central government and the approval of the local community. Therefore, this right is legalized by local laws and regulations governing regional taxation. When viewed from its function, if the state tax has a budgetary function, a distribution function, and a stabilization function then local taxes are limited to the budgeter function and the regulatory function. From the budgeter (revenue), then local tax is one source of local government revenue. From the regulatory function, local taxes are intended to regulate the consumption activities of local communities. Taxes with this regulatory function are enforced because consumption activities, natural resource use and land use have negative externalities, so transactions that occur economically are inefficient. Tax performance with a regulatory function is measured by how effectively the tax is able to regulate so that economic transactions that have externalities become economically efficient (Makfatih and Saptono 2010).

Research by Bahl and Vazquez (2008) regarding factors that affect revenue performance especially for property tax states that the criteria for choosing good local tax as a logical choice by considering the following: (1) A good local tax is if there is correspondence between boundaries, where expenditure benefits are received and boundaries that are a burden of tax fall; (2) Under good administration, and with a commitment to provide the best service, property taxes can be a significant source of revenue for local governments. This is very potential because of its large tax base and elastic income; (3) Local governments should have a comparative advantage in assessing the tax base because of their better introduction to the regional economy and patterns of resource use. While the central government has no comparative advantage in assessing the tax base in the regions. If done, this will be an effort to increase revenues that require high costs.

TAX RATES

Regional revenues derived from regional taxes basically need to pay attention to 2 (two) things, including the basis for taxation and tax rates. Local governments tend to use high tariffs to get the maximum total local tax revenue. The imposition of a higher tax rate, theoretically, does not always result in maximum total revenue. This depends on taxpayer responses, requests and supply of goods subject to higher tax rates. This model formulation is known as the Leviathan Model (see Meltzer and Richard, 1981).

The Leviathan Model suggests that the imposition of higher tax rates theoretically does not always result in maximum total revenue. This condition depends on the response of taxpayers, requests and supply of goods subject to higher tax rates. This theory should be used as the main consideration for the Regional Government in an effort to explore financial sources derived from local taxes that are not always oriented towards the imposition of higher tariffs to achieve maximum total revenue (Brennan and Buchanan, 1979).

III. RESEARCH METHODS:

This study aims to provide an overview of the effectiveness of tax revenues from restaurants, cafes and restaurants as well as their effects on authentic regional income (pad) in North Toraja Regency. This research is descriptive and explanatory research. The type of data used in this study is quantitative data. Quantitative data is data that is measured on a numerical or numeric scale. Meanwhile, based on the source, the data used are primary data and secondary data. Primary data were obtained through field surveys, while secondary data were obtained through the publication of the Central Statistics Agency (BPS) and the Data Center of the North Toraja Regency Revenue Service. The analysis in this study used the Ordinary Least Square (OLS) method. In this study the dependent variable is PAD. The purpose of this study is to examine the realization, effectiveness, contribution of restaurant, café and restaurant taxes in the district of North Toraja.

IV. RESULTS:-

Description of Research Results

OLS Regression Results

In this section, the author will describe the results of estimates and analyzes that have been done using Eviews 9. software estimation method used is the Ordinary Least Square (OLS) method. OLS method is one of

the methods in multiple regression analysis to determine the effect of independent variables on independent variables. This analysis is used to determine the regression coefficient of restaurant tax, restaurant tax and cafe tax on PAD in North Toraja Regency.

Table.1 OLS Estimation Results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	21.65774	0.503324	43.02940	0.0000
X1	0.045818	0.026552	1.725573	0.0021
X2	0.011193	0.040339	0.277478	0.7828
X3	0.102228	0.023508	4.348674	0.0001
R-squared	0.604615			
F-statistic	20.38911			
Prob(F-statistic)	0.000000			
Durbin-Watson stat	1.866642			

Source: Author, processed

Test F Statistics

The effect of the independent variables together on the dependent variable was analyzed using the F test, namely by comparing the probability value of F at the real level $\alpha = 0.05$. The F test has a significant effect if the error probability value is less than 5% ($P < 0.05$). If the significance value of the F test is less than 5%, then all the independent variables together affect the dependent variable. The results of the F test calculations in this study can be seen in Table 1.

The results of the regression analysis calculations obtained by Fhitung amounted to 18,651 with a significance level of 0,000. Because the F test probability value is smaller than 5% ($0,000 < 0.05$), it can be concluded that all the independent variables in this study together (simultaneously) affect the dependent variable.

Determination Coefficient Test (R²)

The magnitude of the influence (contribution) of the independent variables together on the dependent variable can be seen from the magnitude of the coefficient of determination (R²). This number will be converted to percent, which was the percentage contribution of the influence of the independent variable on the dependent variable. The results of the analysis of the coefficient of determination can be seen in Table 1.

Based on the regression results obtained by the magnitude of the coefficient of determination (R²) of 0.604 means the percentage contribution of the influence of the variable restaurant tax, cafe tax and restaurant tax by 60.4%. This explains that the amount of restaurant tax, cafe tax and restaurant tax affect the amount of PAD. While the remaining 39.6% is influenced by other variables outside this model that are not examined.

T Test Statistics

T test or regression coefficient test is partially used to find out whether partially the independent variable has a significant effect on the dependent variable by taking into account the probability value of each variable from the regression results (Table 1) with a 95% confidence level or at the real level $\alpha = 0.05$. The independent variable has a significant effect on the dependent variable if the probability value < 0.05 .

Based on the above test, it can be concluded several things as follows:

1. Testing the direct effect between restaurant tax (X1) on PAD (Y), a coefficient value of 0.045 is obtained and a p-value of 0.000. Because p-value < 0.05 , there is a significant direct effect between restaurant tax (X1) on PAD (Y). These results indicate that restaurant tax has a significant effect on PAD.
2. Testing the direct effect between restaurant tax (X3) on PAD (Y), the coefficient value is 0.102 and the p-value is 0.000. Because p-value < 0.05 , there is a significant direct effect between restaurant tax (X3) on PAD (Y). These results indicate restaurant tax has a significant effect on PAD.
3. On the other hand, cafe tax (X2) does not have a significant effect on PAD (Y) of North Toraja Regency because a p-value of $0.782 > 0.05$ is obtained. These results indicate the cafe tax has no significant effect on PAD.

V. DISCUSSION:

The Influence of Restaurant, Cafe and Restaurant Taxes Against North Toraja Regency PAD

In testing based on the estimation results that have been done with Eviews 9 software it can be said that jointly (simultaneously) restaurant, cafe and restaurant taxes have a significant effect on PAD of North Toraja Regency while partially only restaurant and restaurant taxes have a significant effect on PAD Toraja Regency.

The magnitude of the influence (contribution) of the independent variables together on the dependent

variable can be seen from the magnitude of the coefficient of determination (R^2). Based on the regression results obtained by the magnitude of the coefficient of determination (R^2) of 0.604 means the percentage contribution of the influence of the variable restaurant tax, cafe tax and restaurant tax by 60.4%. This explains that the amount of restaurant tax, cafe tax and restaurant tax affect the amount of PAD. While the remaining 39.6% is influenced by other variables outside this model that are not examined.

The discussion of the effect of each variable on PAD North Toraja Regency is as follows:

1. The Effect of Restaurant Tax on North Toraja Regency PAD

The test results show that restaurant tax has a significant effect on PAD of North Toraja Regency. Given the coefficient marked positive, indicating a positive and significant effect on restaurant tax on PAD. The positive and significant influence is due to the large tax revenue coming from restaurants in North Toraja Regency and relatively continues to increase each year in line with the increasing number of tourists visiting, considering the area as a tourist destination, thus affecting the number of visits to restaurants.

The meaning of the findings of this study shows that there is a relationship between restaurant tax and PAD North Toraja Regency. The higher the North Toraja Regency restaurant tax, the higher the North Toraja Regency PAD is. Conversely, the lower the restaurant tax, the lower the PAD of North Toraja Regency.

This means that to encourage an increase in North Toraja Regency's PAD, it is necessary to optimize restaurant tax revenue, because one of the sources of PAD revenue comes from local taxes. Optimizing local tax collection in relation to this will have implications for increasing PAD.

The restaurant tax coefficient value of 0.045 points, indicates that a restaurant tax increase of 1 percent will increase PAD by 4.5 percent. This is in line with the findings of Sitompul et al., (2014) which states that hotel and restaurant taxes have a statistically positive and significant effect on PAD. This is also confirmed by the potential and effectiveness of restaurant tax collection in North Toraja Regency. The tax collection system in North Toraja Regency has been carried out efficiently and effectively, but there is still a gap between the potential and tax realization.

2. The Effect of Cafe Tax on PAD North Toraja Regency

The test results show that the cafe tax has an effect but not significant on the PAD of North Toraja Regency. Given the relatively small effect on PAD. The insignificant effect of cafe tax is due to the small tax revenue coming from cafes in North Toraja Regency due to the small turnover of cafe receipts every day due to the lack of interest in tourists visiting the cafe even though on the other hand the number of incoming tourists continues to increase every year. This shows that tourists are more interested in visiting restaurants and restaurants. The meaning of the findings of this study shows that the relationship between cafe tax with PAD North Toraja Regency is not significant. The cafe tax coefficient value of 0.011 points, shows that a restaurant tax increase of 1 percent will only increase PAD by 1.1 percent. This is confirmed by the value of the development of cafe tax in North Toraja Regency which is relatively smaller than the restaurant and restaurant tax.

3. The Effect of Restaurant Tax on North Toraja Regency PAD

The test results show that restaurant tax has a significant effect on the PAD of North Toraja Regency. Given the coefficient marked positive, indicating a positive and significant effect on restaurant tax on PAD. The positive and significant effect is due to the large amount of tax revenue coming from homes in North Toraja Regency and the value of the relative value continues to increase every year, given the continued increase in the number of restaurants in North Toraja Regency due to the area as a tourist destination.

The significance of the findings of this study shows that there is a relationship between restaurant tax and PAD North Toraja Regency. The higher the restaurant tax in North Toraja Regency, the higher the PAD of North Toraja Regency will be. Conversely, the lower the restaurant tax, the lower the PAD of North Toraja Regency.

This means that to encourage the increase in North Toraja Regency's PAD, it is necessary to optimize restaurant tax revenue, because one of the largest sources of PAD revenue comes from local taxes. Optimizing local tax collection in relation to this will have implications for increasing PAD. The restaurant tax coefficient value is 0.102 points, indicating that a restaurant tax increase of 1 percent will increase PAD by 10.2 percent. The restaurant tax coefficient figure is relatively greater than the restaurant tax. This also indicates that the activities of restaurant activities in North Toraja Regency are stretched. This is reflected in the increasing number of restaurants every year along with the increasing number of tourists visiting. In addition, based on the results of an analysis of the potential and effectiveness, each year the restaurant tax potential continues to increase along with tax collection which is very effective. The value of the realization of the restaurant tax is relatively greater than the target set every year. This indicates that the restaurant tax collection system is

relatively better than the restaurant and cafe taxes. These findings are also in line with research by Sitompul et al., (2014) which says that the increase in restaurant tax has a positive and significant effect on PAD in Banda Aceh.

VI. CONCLUSION

Based on the results of the calculation of the potential that has been done, it is known that the potential for restaurant and restaurant taxes in North Toraja Regency in 2014-2018 continues to increase while the potential for cafe tax tends to fluctuate.

Whereas the effectiveness calculation shows that restaurant tax receipts for 2014-2018 were very effective, restaurant tax receipts for 2014-2018 were very effective and cafe tax receipts for 2014-2016 were very effective, but in 2017 they were less effective and in 2018 ineffective.

Based on the OLS estimation results, it is obtained that simultaneous restaurant, cafe and restaurant taxes have a significant effect on PAD of North Toraja Regency, and partially only restaurant and restaurant taxes have a significant effect on PAD of North Toraja Regency.

Based on the accuracy test of the model (R²) the contribution of restaurant tax, cafe tax and restaurant tax contributed 60.4%. This explains that the amount of restaurant tax, cafe tax and restaurant tax affect the amount of PAD. While the remaining 39.6% is influenced by other variables outside this model that are not examined.

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