Quest Journals
Journal of Research in Business and Management
Volume 14 ~ Issue 8 (August 2026) pp: 22-29
ISSN(Online):2347-3002
www.questjournals.org

Research Paper

Regional Tax Map of Regency / City in Java

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Abstract: *This research aims to determine the impact of the Covid-19 pandemic on district/city regional tax revenues in Java as well as the contribution of each type of regional tax to regional taxes. The population in this study is all district/city regional governments in Java which consist of 113 districts/cities. This research uses a full sample (census) with descriptive data analysis methods. This research resulted in the finding that district/city regional tax revenues in Java in 2019 averaged IDR. 336,738,516,949,- with the largest receipt of Rp. 4,018,722,252,948,- and the smallest is Rp. 13,830,209,556,-. In 2020, district/city regional tax revenues in Java on average will decrease to Rp. 296,575,862,425,- or an average decrease of 6.42 percent, the largest receipt was Rp. 3,277,053,240,709,- and the smallest Rp. 15,152,776,452,-. Contribution per type of tax to district/city regional taxes in Java in 2019 on average: hotel tax 3.67 percent; restaurant tax 9.12 percent; entertainment tax 1.78 percent; advertising tax 1.75 percent; street lighting tax 30.69 percent; tax on non-metallic minerals and rocks 2.51 percent; parking tax 0.67 percent; groundwater tax 1.45 percent; swallow's nest tax 0.001 percent; land and building rights acquisition fee 22.53 percent; rural and urban land and building tax 25.83 percent. Contribution per type of tax to district/city regional tax revenues in Java in 2020 on average: hotel tax 2.50 percent; restaurant tax 7.41 percent; entertainment tax 0.79 percent; advertising tax 1.91 percent; street lighting tax 31.41 percent; tax on non-metallic minerals and rocks 2.06 percent; parking tax 0.51 percent; groundwater tax 1.49 percent; swallow's nest tax 0.001 percent; fees for acquiring land and building rights 24.39 percent; rural and urban land and building tax 27.77 percent.*

Keywords: ***Regional Taxes; Regional Original Income; Regional Financial Capacity.***

Received 01 Aug., 2026; Revised 05 Aug., 2026; Accepted 07 Aug., 2026 © The author(s) 2026.
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I. INTRODUCTION

There are two phenomena underlying this research, namely the first is the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies which provides additional new sources of revenue for districts/cities, namely rural and urban land and building taxes, land and building acquisition fees, groundwater taxes and swallow's nest taxes. This law has proven effective in increasing district/city tax revenues in Indonesia. The total contribution of new tax types to total district/city taxes in Java from 2017 to 2019 averaged above 40 percent. (Maryono et al, 2021). A broader study on the impact of changes in district/city tax revenues in Indonesia after the enactment of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies found that urban areas experienced higher increases in regional taxes compared to districts. (Juliarini, 2020). The transfer of land and building acquisition fees, which were previously a central government responsibility, to regional governments was also concluded to be effective in increasing land and building acquisition fees for districts/cities in Indonesia. (Sari and Qibthiyyah, 2022). Regional taxes contribute significantly to the original revenue of districts/cities in Indonesia. Research on the influence of regional taxes on the original revenue of districts/cities in North Sumatra in 2017-2020 found that regional taxes significantly influenced the original revenue. (Hareta and Tampubolon). Research on the contribution of regional taxes to the original revenue of Bantul Regency in 2013-2107 found that regional taxes contributed 32.65 percent to the original revenue. (Parwoto and Luthfansa, 2019). Research on the contribution of regional taxes to the original regional income of North Minahasa Regency and Southeast Minahasa Regency in 2011-2015 found that on average the contribution of regional taxes to the original regional income of North Minahasa Regency was 41.71 percent higher than that of Southeast Minahasa Regency at 26.46 percent. (Kamagi et al, 2016). Research on the contribution of regional taxes to the original regional income of regencies/cities in Central Java Province in 2016-2018 found that on average the contribution of regional taxes to original regional income in 2016 was 27.05 percent, in 2017 it was 25.84 percent and in 2018 it was 32.01 percent. (Maryono et al, 2020). The second phenomenon is the occurrence of the Covid-19 pandemic which impacted Indonesia's economic growth, contracting (negative) by 2.19 percent in 2020 compared to 2019. The implementation of the program to restrict community activities directly had a negative impact, especially on the transportation, hotel, and restaurant business sectors. Research on the impact of Covid-19 on regional tax revenue is shown below. Research on the impact of Covid-19 on regional tax revenue in Sidoarjo Regency found that Covid-19 had an impact on decreasing regional tax revenue. (Wahyuningsih and Atmadja, 2021). The impact of the Covid-19 pandemic has the potential to reduce tax revenue (Warsito and Samputra, 2020). Research on the impact of Covid-19 on the target and realization of hotel and restaurant tax revenue in the city of South Tangerang found a decrease in the target and realization of hotel and restaurant tax revenue. (Widyowati and Nurwati, 2022). Based on the findings of this study, it is important to conduct research on the district/city regional tax map to determine the impact of Covid-19 on regional taxes both cumulatively and per type of regional tax. It is also important to know the contribution of each type of district/city regional tax to district/city regional tax revenue.

II. RESEARCH METHODS

1. Research Population and Sample
The population of this study was all regencies and cities in Java. This study used a full sample or census with observation years of 2019 and 2020.
2. Data Type and Data Collection Method
The data used in this study is secondary data sourced from the Directorate General of Balance, Ministry of Finance of the Republic of Indonesia and the Central Statistics Agency. This data consists of data on realized regional tax revenues by type of regional tax at each regency and city level for the two years 2019 to 2020.
3. Analysis Technique
The data analysis in this study used descriptive techniques by measuring the degree of fiscal decentralization and the contribution of each type of regional revenue to regional original revenue.

III. RESEARCH RESULT

Regional Tax Revenue

This study found that there was a significant gap in regional tax revenue across regencies/cities in Java between 2019 and 2020 between regions with the highest and lowest regional tax revenues. In 2019, the city of Surabaya recorded the highest regional tax revenue of Rp 4,018,722,251,948. Meanwhile, Banjar City in West Java province recorded the lowest regional tax revenue, at Rp 13,830,209,556. The average regional tax revenue for regencies/cities in Java in 2019 was Rp. 336,738,516,949,-

Twelve regencies/cities with regional tax revenues in the highest group, with regional tax revenues exceeding one trillion rupiah. These include: Surabaya City, Bogor Regency, Bandung City, Tangerang Regency, Bekasi Regency, Bekasi City, Tangerang City, South Tangerang City, Semarang City, Sidoarjo Regency, Depok City, and Karawang Regency. Surabaya, Bandung City, and Semarang City are provincial capitals, while the remaining regencies and cities are mostly buffer zones for the capital city of Jakarta, with the exception of Sidoarjo Regency, which is a buffer zone for Surabaya. The regencies/cities with the lowest regional tax revenues in 2019, with revenues of less than 50 billion rupiah, are: Banjar City, Sampang Regency, Sumenep Regency, Pacitan Regency, Bondowoso Regency, Pasuruan City, Magelang City, Probolinggo City, Pamekasan Regency, Blitar City, and Wonosobo Regency. In 2020, regional tax revenues for regencies/cities in Java decreased by an average of Rp. 40,182,654,524. However, not all regencies/cities experienced a decrease in regional tax revenues, some areas actually experienced an increase in their regional tax revenues. The decrease in regional tax revenues in 2020 was inseparable from the negative impact of the Covid-19 pandemic which not only hit Indonesia but almost evenly throughout the world with diverse impacts. Regional tax revenues in 2020 for regencies/cities in Java averaged Rp. 296,575,862,425, a decrease of Rp. 40,182,654,524 or 6.42 percent when compared to the average regional tax in 2019. Surabaya City again became the city with the largest regional tax revenues for 2020 at Rp. 3,277,053,240,709, and Banjar City, West Java province, also again became the region with the lowest regional tax revenues at Rp. 15,152,776,452,-. As in 2019, the regencies/cities with the highest regional tax revenues also include: Surabaya City, Bekasi Regency, Bogor Regency, Tangerang Regency, Bandung City, Bekasi City, Semarang City, Tangerang City, South Tangerang City, Depok City, Sidoarjo Regency, and Karawang Regency. The regencies/cities with the lowest regional tax revenues in 2020 include: Banjar City, Sampang Regency, Bondowoso Regency, Sumenep Regency, Pasuruan City, Trenggalek Regency, Pacitan Regency, Magelang City, Pamekasan Regency, Pandeglang Regency, Blitar City, and Probolinggo City.
Revenue by Type of Regional Tax.

Hotel Tax

According to Law Number 28 of 2009, Article 1, points 20 and 21, Hotel Tax is a tax on services provided by hotels. A hotel is defined as a facility providing lodging/resting accommodation, including other related services for which a fee is charged. This includes motels, inns, tourist huts, tourist guesthouses, guest houses, guest houses, boarding houses, and the like, as well as boarding houses with more than ten rooms. Average hotel tax revenue by district/city in Java in 2019 was Rp 16,998,802,543, with the highest hotel tax revenue in Bandung City, with Rp 314,136,351,765, and the lowest in Madiun Regency, with Rp 75,518,500. The regencies/cities in Java, based on province, with the largest and smallest hotel tax revenues, are as follows: West Java Province has the largest city of Bandung and the smallest is Tasikmalaya Regency; Central Java Province has the largest city of Semarang and the smallest is Brebes Regency; East Java Province has the largest city of Surabaya and the smallest is Madiun Regency; Yogyakarta Special Region Province has the largest city of Yogyakarta and the smallest is Kulon Progo Regency; Banten Province has the largest city of Tangerang and the smallest is Lebak Regency.

In 2020, hotel tax revenues across regencies/cities in Java decreased on average to IDR 8,747,212,309, with the largest revenue of IDR 154,432,542,379 in Bandung City and the smallest in Ngawi Regency. The regions with the highest hotel tax revenues are Bandung City, Surabaya City, Yogyakarta City, Semarang City, and Sleman Regency. Hotel tax revenue data for 2019 and 2020 illustrates the uneven distribution of regional revenue from hotel taxes. This is particularly true between regions with the highest hotel tax revenues and those with the lowest.

Restaurant Tax

Restaurant Tax is a tax on services provided by restaurants. A restaurant is defined as any establishment providing food and/or beverages for a fee, including eateries, cafeterias, canteens, food stalls, bars, and similar establishments, including catering services. Average restaurant tax revenue in regencies/cities in Java in 2019 was IDR 40,644,099,436, with the highest revenue of IDR 538,860,659,361 in Surabaya City, East Java Province, and the lowest IDR 524,014,947 in Wonogiri Regency, Central Java Province. The regencies/cities with the largest and smallest restaurant tax revenues in 2019 were Bandung city in West Java province and Banjar city in the smallest, Semarang city in Central Java province and Wonogiri regency in the smallest, Sleman regency in the Special Region of Yogyakarta province and Kulon Progo regency in the smallest, Surabaya city in East Java province and Sampang regency in the smallest, and Tangerang regency in Banten province and Pandeglang regency in the largest. In 2020, the average restaurant tax revenue in regencies/cities in Java decreased to Rp. 26,515,386,471. The largest restaurant tax revenue was in Surabaya city at Rp. 308,672,027,938 and the smallest was in Wonogiri regency in Central Java province at Rp. 540,508,350. Restaurant tax revenue data for 2019 and 2020 shows a gap between regions, especially when comparing the regions receiving the largest restaurant tax with the regions receiving the smallest restaurant tax.

Entertainment Tax

Entertainment Tax is a tax on entertainment events. Entertainment refers to all types of shows, performances, games, and/or crowds enjoyed for a fee. The average entertainment tax revenue in regencies/cities in Java in 2019 was IDR 7,611,254,614, with the largest revenue of IDR 89,337,396,435 in Surabaya and the smallest in Sampang Regency, East Java Province. The regencies/cities with the largest and smallest revenues in each province in Java are Bandung in West Java, the largest, and Banjar in Banjar. Semarang in Central Java is the largest entertainment tax recipient, and Sragen in Sragen Regency is the smallest. Surabaya in East Java is the largest entertainment tax recipient, and Sampang Regency is the smallest. Sleman Regency is the largest entertainment tax recipient, and Kulon Progo Regency is the smallest. Tangerang Regency is the largest entertainment tax recipient in Banten, and Lebak Regency is the smallest entertainment tax recipient. In 2020, the average entertainment tax revenue in regencies/cities in Java decreased to IDR 2,379,480,491, with the highest revenue of IDR 31,633,602,318 in Bogor Regency and the lowest at IDR 3,827,500 in Kulon Progo Regency, Yogyakarta Special Region Province. Data on entertainment tax revenue by regencies/cities in Java in 2019 and 2020 shows a significant gap between regions with the highest revenue and those with the lowest.

Advertising Tax

Advertising Tax is a tax on advertising. Advertisements are defined as objects, tools, acts, or media whose form and design are designed for commercial purposes to introduce, advocate, promote, or draw public attention to goods, services, people, or entities, which can be seen, read, heard, felt, and/or enjoyed by the public. In 2019, the average advertisement tax revenue by regencies/cities in Java was IDR 2,379,480,491. 5,964,261,019, with the highest revenue of Rp 145,836,876,375 in Surabaya and the lowest Rp 242,674,457 in Trenggalek Regency, East Java Province.

In 2020, advertising tax revenue in regencies/cities in Java decreased on average to Rp 5,419,193,381, with the highest revenue of Rp 110,183,557,050 in Surabaya and the lowest Rp 268,069,716 in Trenggalek Regency, East Java Province. There was a gap in advertising tax revenue across regencies/cities in Java between 2019 and 2020.

Street Lighting Tax

Street Lighting Tax (PPJ) is a tax on the use of electricity, whether generated internally or obtained from other sources. Street lighting is the use of electricity to illuminate public roads, the bill for which is paid by the local government. Data on street lighting tax revenues in regencies/cities in Java in 2019 averaged Rp. 68,151,404,924, with the highest revenue of Rp. 418,348,262,777 in Surabaya and the lowest Rp. 4,589,521,174 in Banjar, West Java Province. In 2020, street lighting tax revenues in regencies/cities in Java decreased slightly on average to Rp. 66,590,673,608, with both the highest and lowest revenues increasing slightly, with the highest being Rp. 423,340,178,674 in Surabaya and the lowest being Rp. 5,435,454,519 in Banjar, West Java Province. Street lighting tax is the most significant source of regional tax revenue for districts and cities and contributes the most to overall regional tax revenue. In addition to its substantial amount, street lighting tax also has the advantage over other regional taxes: it is collected monthly, not just once a year, like land and building tax. Continuity of street lighting tax revenue is also more assured than other regional taxes because it is linked to the monthly electricity bill for households, businesses, and government offices. Finally, street lighting tax revenue does not require significant effort from local governments because residents, businesses, and government agencies routinely fulfill their electricity bill payments. If they are in arrears, they risk having their electricity disconnected by PT Perusahaan Listrik Negara (the State Electricity Company).

Non-Metallic Mineral and Rock Tax

The Non-Metallic Mineral and Rock Tax is a tax on the extraction of non-metallic minerals and rocks, both from natural sources within and/or on the earth's surface, for utilization. Non-metallic minerals and rocks are defined as non-metallic minerals and rocks as defined in laws and regulations in the mineral and coal sector. The Non-Metallic Mineral and Rock Tax replaces the Tax on Extraction of Class C Mining Materials, which are regulated by Law Number 18 of 1997 and Law Number 34 of 2000. Data on non-metallic mineral and rock tax revenues in regencies/cities in Java in 2019 shows that 33 regencies/cities did not have tax revenue data or had zero tax revenue. On average, non-metallic mineral and aid tax revenues in 2019 amounted to IDR 7,125,307,415, with the largest revenue of IDR 136,743,777,477 in Bogor Regency and the smallest IDR 136,743,777,477 in Bogor Regency. 970,000 in Ciamis Regency, West Java Province.

Similar to 2019, in 2020, 33 regencies/cities also had zero non-metallic mineral and rock tax revenue. The average non-metallic mineral and rock tax revenue was Rp 6,772,061,791, with the highest revenue of Rp 161,243,422,745 in Tuban Regency, East Java Province, and the lowest Rp 1,080,000 in Ciamis Regency, West Java Province.

Parking Tax

Parking Tax is a tax on the provision of off-street parking, whether provided in connection with the principal business or as part of a business, including the provision of motor vehicle storage. Parking refers to the non-temporary immobility of a vehicle. Parking tax revenue in regencies/cities in Java in 2019 averaged Rp 4,915,174,387, with the highest figure being Rp 1,080,000. 96,980,649,391,- in the city of Surabaya and the smallest Rp. 19,585,425,- in Wonogiri Regency, Central Java Province. In 2019, there were two regencies with zero parking tax revenue, namely Sumenep Regency, East Java Province, and Banjar City, West Java Province. In 2020, there was one area with zero parking tax revenue, namely Banjar City, West Java Province. On average, parking tax revenue for regencies/cities in Java in 2020 was Rp. 2,931,829,939,- with the largest revenue of Rp. 60,092,547,559 in the city of Surabaya and the smallest Rp. 9,251,000,- in Trenggalek Regency, East Java Province. The decline in parking tax revenue in 2020 was certainly due to the impact of restrictions on community activities due to the COVID-19 pandemic, which required the closure of shopping centers, sports centers, and other public gathering places, thus directly impacting parking tax revenue.

Groundwater Tax

Groundwater Tax is a tax on the extraction and/or utilization of groundwater. Groundwater refers to water contained in layers of soil or rock beneath the ground's surface. Originally known as the Groundwater and Surface Water Extraction and Utilization Tax (PPPABTAP) under Law Number 34 of 2000, the PPPABTAP is a provincial tax. PPPABTAP is divided into two types of taxes: Surface Water Tax and Groundwater Tax; with Surface Water Tax being included as a provincial tax, while Groundwater Tax is designated as a district/city tax. In 2019, the average groundwater tax revenue for districts/cities in Java was Rp. 4,391,208,454,- with the largest revenue in Sukabumi Regency amounting to Rp 84,366,911,791,- and the smallest Rp. 14,383,900,- in

Trengalek Regency, East Java Province. In 2020, the average groundwater tax revenue was Rp. 4,428,314,998,- with the largest figure of Rp. 90,712,094,910,- in Sukabumi Regency, West Java Province and the smallest Rp. 12,284,300,- in Trenggalek Regency, East Java Province. When compared to the revenue in 2019, the groundwater tax revenue in 2020 actually increased.

Swiftlet Nest Tax

The Swiftlet Nest Tax is a tax on the collection and/or cultivation of swiftlet nests. Swiftlets are animals belonging to the genus Collocalia, namely Collocalia fuchliap haga, Collocalia maxina, Collocalia esculanta, and Collocalia linchi. The Swiftlet Nest Tax is a new district/city tax implemented under Law Number 28 of 2009. Seventy-nine regencies/cities in Java have zero swiftlet nest tax revenue, meaning there are more regions that do not collect swiftlet nest tax than those that do. In 2019, the average swiftlet nest tax revenue was IDR 15,625,601, with the highest figure in Grobogan Regency, Central Java, at IDR 69,916,000. In 2020, the average swiftlet nest tax revenue was IDR 15,625,601. 13,437,933, with the largest amount being Rp. 68,488,807 in Grobogan Regency, Central Java.

Rural and Urban Land and Building Tax

Rural and Urban Land and Building Tax (PBB) is a tax on land and/or buildings owned, controlled, and/or utilized by individuals or entities, except for areas used for plantation, forestry, and mining business activities. "Land" refers to the earth's surface, including land, inland waters, and seas within a regency/city. Buildings refer to engineering structures permanently installed or attached to land, inland waters, and/or seas. Rural and Urban Land and Building Tax (PBB) is a new type of regency/city tax implemented under Law Number 28 of 2009.

The average revenue from rural and urban land and building tax in 2019 across regencies/cities in Java was Rp. 85,113,525,526, with the largest amount being Rp. The highest revenue was IDR 1,252,077,147,527, and the lowest was IDR 3,397,085,849. Bogor Regency was the largest recipient of rural and urban land and building taxes in West Java province, while Banjar City had the lowest revenue. Semarang was the largest in Central Java province and Magelang the smallest; Yogyakarta Special Region province had the largest in Yogyakarta and Gunung Kidul Regency the smallest; Surabaya was the largest in East Java and Sumenep Regency the smallest; Tangerang was the largest in Banten and Pandeglang Regency the smallest.

In 2020, the average revenue from rural and urban land and building taxes in regencies/cities in Java was IDR 83,771,164,070, with the highest revenue being IDR 1,266,035,560,548 and the lowest being IDR 2,901,227,834. Since rural and urban land and building tax rates are based on the Taxable Object Sales Value (NJOP), in general, rural and urban land and building tax revenues in large cities and buffer zones of large cities are high, while in areas far from large cities, revenues are generally low. Rural and urban land and building taxes on average contribute quite significantly to district/city regional tax revenues.

Land and Building Acquisition Tax

Land and Building Acquisition Tax (BPHTB) is a tax on the acquisition of land and/or building rights. Acquisition of land and/or building rights refers to the legal act or event that results in the acquisition of land and/or building rights by an individual or entity. Land and/or building rights refer to the rights to land, including management rights, and the buildings thereon, as defined in land and building laws. BPHTB is a new type of district/city tax implemented under Law Number 28 of 2009.

Revenue from land and building acquisition taxes in 2019 averaged Rp 98,136,758,670, with the largest amount of Rp 1,179,515,865,887 in Surabaya and the smallest amount of Rp 2,229,688,200 in Pacitan Regency, East Java Province. The largest and smallest revenues from land and building acquisition fees in each province are Bekasi Regency and Banjar City in West Java Province. Semarang City received the largest revenue in Central Java and the smallest in Banjarnegara Regency. Surabaya City received the largest revenue in East Java and the smallest in Pacitan Regency. Sleman Regency received the largest revenue in Yogyakarta Special Region and the smallest in Gunung Kidul Regency. Tangerang Regency received the largest revenue in Banten and the smallest in Pandeglang Regency.

In 2020, land and building acquisition fees in regencies/cities in Java decreased on average to Rp 90,719,821,205, with the largest revenue reaching Rp 963,603,918,207 and the smallest reaching Rp 2,365,721,234. In general, land and building acquisition fees revenue in large cities or buffer zones is very high. This is certainly different from areas that are far from big cities or areas that are not located on routes that connect one big city to another.

Contribution by Type of Regional Tax to Regional Taxes.

The average contribution of hotel tax revenue to regional taxes for regencies/cities in Java in 2019 was 3.6 percent, with the largest contribution at 35.74 percent in Yogyakarta City, the Special Region of Yogyakarta

Province, and the smallest at 0.14 percent in Kulon Progo Regency, the Special Region of Yogyakarta Province. In 2020, the average contribution of hotel tax to regional taxes for regencies/cities in Java was 2.50 percent, with the largest contribution at 22.61 percent in Yogyakarta City, the Special Region of Yogyakarta Province, and the smallest at 0.08 percent in Blitar Regency, East Java Province.

The average contribution of restaurant tax to regional taxes for regencies/cities in Java in 2019 was 9.12 percent, with the largest contribution at 29.91 percent in Cirebon City, West Java Province, and the smallest at 0.87 percent in Wonogiri Regency, Central Java Province. The average contribution of restaurant taxes to district/city taxes in Java in 2020 was 7.41 percent, with the largest contribution at 25.21 percent in Cirebon Regency, West Java Province, and the smallest in Wonogiri Regency, Central Java Province.

Entertainment taxes contributed an average of 1.78 percent to district/city taxes in Java in 2019, with the largest contribution at 20.05 percent in Batu City, East Java Province, and the smallest at 0.02 percent in Kulon Progo Regency, Yogyakarta Special Region. In 2020, the average contribution of entertainment taxes to district/city tax revenue in Java was 0.79 percent, with the largest contribution at 12.35 percent in Batu City, East Java Province, and the smallest at almost 0.001 percent in Kulon Progo Regency.

The average contribution of advertising tax revenue to district/city taxes in Java in 2019 was 1.61 percent, with the highest contribution at 5.83 percent and the lowest at 0.32 percent. The district/city with the highest contribution was Tegal City, Central Java Province, and the lowest was Sragen Regency, Central Java Province. In 2020, the average contribution of entertainment tax to district/city taxes in Java increased to 1.91 percent, with the highest contribution at 6.12 percent in Tegal City, Central Java Province, and the lowest at 0.09 percent in Sleman Regency, Yogyakarta Special Region.

The average contribution of service lighting tax to district/city taxes in Java in 2019 was 30.60 percent, with the highest contribution at 57.81 percent in Bangkalan Regency, East Java Province, and the lowest at 7.75 percent in Bogor City, West Java Province. The average contribution of street lighting tax to district/city taxes in 2020 increased to 31.41 percent, with the highest contribution at 60.55 percent in Bangkalan Regency, East Java Province, and the lowest at 10.03 percent in Bogor City, West Java Province.

The average contribution of non-metallic mineral and rock taxes to district/city taxes in 2019 was 2.51 percent, with the highest contribution at 41.17 percent in Rembang Regency, Central Java Province, and the lowest contribution at 0 percent across 33 districts/cities across Java. In 2020, the average contribution of non-metallic mineral and rock taxes to local taxes was 2.06 percent, with the highest contribution at 52.49 percent in Tuban Regency, East Java Province, and the lowest at 0 percent across the 33 districts/cities in Java that do not receive non-metallic mineral and rock tax revenue.

The average contribution of parking tax to district/city tax revenue in Java in 2019 was 0.67 percent, with the highest contribution of 4.02 percent in Tangerang City, Banten Province, and the lowest contribution of 0 percent in Banjar City, West Java Province, and Sumenep Regency, East Java Province. In 2020, the average contribution of parking tax to district/city tax revenue in Java was 0.51 percent, with the highest contribution of 3.10 percent in Tangerang City and the lowest contribution of 0 percent in Banjar City, West Java Province.

The average contribution of groundwater tax to district/city tax revenue in Java in 2019 was 1.45 percent, with the highest contribution of 31.53 percent in Sukabumi Regency, West Java Province, and the lowest contribution of 0.04 percent in Cirebon City, West Java Province. In 2020, the average contribution of groundwater tax to regional taxes was 1.49 percent, with the largest contribution in Sukabumi Regency, West Java Province, at 25.09 percent, and the smallest contribution at 0.04 percent in Cirebon City, West Java Province.

The contribution of swallow's nest tax to district/city taxes in Java in 2019 and 2020 averaged 0.001 percent, with the highest figure at 0.07 percent in Grobogan Regency, Central Java Province, and the lowest at 0 percent in the 79 regencies/cities mentioned in all provinces in Java.

The contribution of land and building acquisition tax to district/city tax revenue in Java in 2019 averaged 22.53 percent, with the highest figure at 47.11 percent in Bekasi Regency, West Java Province, and the lowest at 6.18 percent in Pacitan Regency. In 2020, the contribution of land and building acquisition tax to district/city tax revenue in Java averaged 24.39 percent, with the highest figure at 49.01 percent in Bekasi Regency, West Java Province, and the lowest at 6.00 percent in Tuban Regency, East Java Province.

The contribution of rural and urban land and building taxes to district/city regional tax revenues in Java in 2019 was an average of 25.83 percent with the highest figure of 47.33 percent in Pacitan Regency, East Java Province and the lowest in Bangkalan Regency, East Java Province at 9.34 percent. In 2020, the contribution of rural and urban land and building taxes to district/city regional tax revenues in Java was an average of 27.77 with the highest figure of 49.78 percent in Pacitan Regency, East Java Province and the lowest in Sumenep Regency, East Java Province at 8.96 percen**t.**

IV. CONCLUSION

Based on the discussion presented in the previous chapter, this study can reach the following conclusions:

Regional tax revenues for regencies/cities in Java in 2019 averaged Rp 336,738,516,949, with the highest revenue at Rp 4,018,722,252,948 and the lowest at Rp 13,830,209,556. In 2020, average regional tax revenues for regencies/cities in Java decreased to Rp 296,575,862,425, or an average decrease of 6.42 percent, with the highest revenue at Rp 3,277,053,240,709 and the lowest at Rp 15,152,776,452. The data shows a gap in regional tax revenue between regencies/cities with high regional tax revenue and those with low regional tax revenue. Regencies/cities with high regional tax revenue are the major cities serving as provincial capitals, namely Bandung, Surabaya, and Semarang. In addition to these cities, regions with high regional tax revenue are the buffer zones surrounding the capital cities of Jakarta and Surabaya.

The average revenue per type of regional tax for regencies/cities in Java in 2019 was: hotel tax Rp. 16,998,802,543; restaurant tax Rp. 40,644,099,436; entertainment tax Rp. 7,611,264,614; advertising tax Rp. 5,964,261,019; street lighting tax Rp. 63,151,404,924; non-metallic mineral and rock tax Rp. 7,125,307,415; parking tax Rp. 4,915,174,387,-; groundwater tax Rp. 4,391,208,454,-; swallow's nest tax Rp. 15,625,601,-; land and building acquisition fee Rp. 98,136,756,670,-; rural and urban land and building tax Rp. 85,113,525,526,-. Revenue per type of district / city regional tax in Java in 2020 on average: hotel tax Rp. 8,747,212,309,-; restaurant tax Rp. 26,515,386,471,-; entertainment tax Rp. 2,739,480,451,-; advertising tax Rp. 5,419,193.381,-; street lighting tax Rp. 66,590,673,608,-; non-metallic mineral and rock tax Rp. 6,772,061,791,-; parking tax Rp. 2,931,829,939,-; groundwater tax Rp. 4,428,314,998,-; swallow's nest tax Rp. 13,437,933,-; land and building acquisition fee Rp. 90,719,821,205,-; rural and urban land and building tax Rp. 83,771,164,070,-

The average contribution by tax type to regional taxes at regencies/cities in Java in 2019, ranked from largest to largest, was: street lighting tax 30.69 percent; rural and urban land and building tax 27.77 percent; land and building acquisition fee 24.39 percent; restaurant tax 9.12 percent; hotel tax 3.67 percent; non-metallic mineral and rock tax 2.51 percent; entertainment tax 1.78 percent; advertising tax 1.75 percent; groundwater tax 1.45 percent; parking tax 0.67 percent; swallow's nest tax 0.001 percent. The average contribution by tax type to regional tax revenue at regencies/cities in Java in 2020, ranked from largest to largest, was: street lighting tax 31.41 percent; rural and urban land and building tax 25.83 percent. Land and building acquisition tax 22.53 percent; restaurant tax 7.41 percent; hotel tax 2.50 percent; non-metallic mineral and rock tax 2.06 percent; advertising tax 1.91 percent; groundwater tax 1.49 percent; entertainment tax 0.79 percent; parking tax 0.51 percent; swallow's nest tax 0.001 percent; -;

Recommendations

Based on the research findings, there are still disparities between districts/cities in terms of regional tax revenue. Therefore, the recommendations provided in this study are:

a. Continued efforts to harmonize financial capacity both vertically between the central government, provincial governments, and district/city governments, as well as horizontally between provincial and district/city governments to create harmony between regions throughout Indonesia.

b. Recommendations for future research:

1. Research in eastern Indonesia.
2. Research regional tax maps throughout Indonesia to determine the amount of regional taxes per type and their contribution to regional taxes and regional original revenue.

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