

Analysis of Factors that Influence the Hotel Tax in Semarang

Khamimah¹ Yogi Destyanto²

¹ Department of Accounting, Fakultas Ekonomika dan Bisnis Universitas 17 Agustus 1945 Semarang, Indonesia

² Departement of Accounting, Fakultas Ekonomika dan Bisnis Universitas 17 Agustus 1945 Semarang, Indonesia

Corresponding Author: Khamimah

Abstract: This study aims to analyze the factors that influence hotel tax revenue in the Semarang. The data carried out from the Semarang Regional Revenue Agency (BAPENDA) and the Central Agency on Statistics (BPS) published in 2007-2016. The number of samples used in this study is 40 data, which were taken based on the quarter 2007-2016. This study uses census sampling techniques or the entire population is sampled. Hotel tax is used as the dependent variable of the independent room occupancy rate, number of travelers, inflation rate and Product Domestic Regional Bruto (PDRB). The data were analysed with multiple linear regression. The results showed that the number of tourists and Product Domestic Regional Bruto (PDRB) is one of the factors that can affect hotel tax revenue in Semarang. However, the inflation rate and room occupancy did not affect on hotel tax revenues in Semarang.

Keywords: Hotel Tax, Room Occupancy Rate, Number of Travelers, Inflation Rate, PDRB

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I. Introduction

One of the regional taxes that has the potential to grow along with the increasing attention of the components of the service sector and tourism in development policy so that it can support the development of the recreational business (tourism) in the Semarang is the hotel tax. Originally according to Law Number 18 of 1997 the tax on hotels was equated with restaurant tax with the name of hotel and restaurant tax. However, with changes to the law on regional taxes and levies, the issuance of Law No. 34 of 2000, hotel taxes and restaurant taxes are separated into stand-alone types of tax and confirmed by Semarang City Regional Regulation No. 3 of 2011 concerning Hotel Taxes and Semarang Regional Regulation No. 4 of 2011 concerning Restaurant Taxes. Hotel tax is a tax that levies on the implementation of hotel services. In Table 1, we can see the picture of the growth of hotel tax revenue and its contribution to the original local government revenue of Semarang

Table: 1 Contribution of Hotel Tax Revenue Towards Original Local Government Revenue Semarang (2007-2016)

Year	Hotel Tax Revenue (IDR)	Pertumbuhan Pajak Hotel (%)	Original Local Government Revenue (IDR)	Contribution of Hotel Tax towards Original Local Government Revenue (%)
2007	20.366.062.375	-	128.535.917.610	15,84
2008	22.188.743.528	8,95	143.460.194.601	15,47
2009	23.000.974.050	3,66	154.505.287.140	14,89
2010	25.116.865.798	9,20	328.571.317.000	7,64
2011	33.981.330.562	35,29	518.084.921.141	6,56
2012	35.716.285.776	5,11	786.563.411.659	4,54
2013	44.674.905.002	25,1	683.708.489.950	6,53
2014	50.589.695.464	13,2	930.577.133.513	5,44
2015	55.441.704.572	9,6	1.138.364.450.993	4,87
2016	66.351.987.540	19,7	1.337.270.317.040	4,96

Based on the data in Table 1, it can be seen that the number of realization of Semarang hotel tax revenue continues to increase, but its growth and contribution to Regional Original Income has continued to decline from 2007 to 2016. In 2011 the hotel tax realization growth showed a very high number, namely 35.29%, but in 2012 the growth rate dropped dramatically at 5.11%. Hotel tax contribution in 2009 was 14.89% but dropped dramatically to 7.64% in 2010. Local tax receipts, especially hotel taxes, are influenced by several factors including the room occupancy rate, number of tourists, inflation rate and Gross Regional Domestic Product (GRDP).

The four factors always fluctuate each year and can be used as forecasting hotel tax revenue. Nasrul Pertiwi (2017) states that the more visits and length of time tourists stay in a tourist destination, the more money is spent in the tourist destination, at least for the purposes of eating, drinking, and lodging while living in the area, so that it will contribute to increasing PDRB in tourist destinations.

Hotel Tax source is also closely related to the number of tourist visits because if the visiting tourist decides to stay then the room occupancy rate will increase as well, so as to be able to contribute to increasing hotel tax receipts. Pertiwi (2017) says room occupancy Rate is a condition to the extent of the number of rooms sold, when compared with the total number of rooms that can be sold. With the availability of adequate hotel rooms, tourists do not hesitate to visit an area, especially if the hotel is comfortable to stop by. As an economic indicator related to market conditions, inflation values fluctuate with the influence of various factors such as public consumption, conditions for the large number of goods in circulation, and so on. Inflation is the average increase in prices of goods and services in general, continuously in percent. With the increase in inflation, it will raise the tax rate on the goods or services in question. Product Domestic Regional Bruto (PDRB) is an indicator to see economic growth in a region, with increasing GDP it will directly result in an increase in PDRB-forming sectors which means that when these sectors rise, there will be an increase in local tax revenues (Arianto, 2014).

Previous research has raised much about the analysis of factors that influence hotel tax revenue. Dwi (2013) said that there was a positive influence on hotel occupancy rates and the number of tourists on hotel tax receipts in the city of Yogyakarta, but according to Andre (2016) room occupancy rates did not significantly influence the hotel tax receipt partially. Similarly, according to Hervia (2014) the number of tourists did not have a significant effect on the Hotel Tax acceptance variable. Darulmalshah (2009) the rate of inflation and the number of industries during the ten years of observation, namely from 1999 to 2008 jointly affected the realization of Regional Tax revenues in Bandung. This is not in line with Hervia (2014) that the inflation rate did not have a significant effect on the Hotel Tax receipt variable. Hervia (2014) said in his research that only the Product Domestic Regional Bruto (PDRB) variable had a significant effect on the Hotel Tax revenue.

Based on the conditions, background of the problem and the differences in the results of previous research (reseach gap) this study aims to determine how the influence of room occupancy rates, number of tourists, inflation rate and PDRB in influencing the hotel tax revenue in Semarang

Room Occupancy Rate and Hotel Tax

Room occupancy rate is a condition to the extent of the number of rooms sold, when compared with all the number of rooms that can be sold (Hanggara, 2009). With the availability of adequate hotel rooms, tourists do not hesitate to visit an area, especially if the hotel is comfortable to stop by. Therefore, the tourism industry, especially activities related to lodging, namely hotels, will get more revenue if the tourists stay longer (Rudi, 2001). According to Dwi (2013) There is a positive influence of Hotel Occupancy Rates on hotel tax revenue in Yogyakarta. According to Alisman (2015) Hotel Taxes can be significantly affected by the variable number of hotel rooms. But on the contrary according to Andre (2016) the room occupancy rate did not significantly influence the hotel tax revenue partially.

H1: Room occupancy rate has a postive and significant impact on hotel tax revenue

Number of Tourists and Hotel Tax

Travelers are people who travel for vacation, seek treatment, do business, exercise and study and visit beautiful places or a particular country. The World Tourism Organization (WTO), called tourists as travelers who make short trips. According to Dwi (2013) There is a positive influence on the number of tourists towards hotel tax revenue in Yogyakarta. Similar to the research conducted by Pertiwi et al (2017) that the number of tourist visits, has a positive and significant effect on Hotel and Restaurant Taxes. However, Dwi (2013) and Pertiwi (2017) studies are not in line with the results of Hervia's (2014) study which states that the number of tourists did not have a significant effect on the Hotel Tax revenue

H2: Number of tourists has a positive and significant effect on hotel tax revenue

Hotel Inflation and Tax Revenues

Inflation is the tendency of prices to rise in general and continuously. The price increase of just one or two items is not called inflation, unless the increase extends to (or increases) most of the other items. According to Ariansyah (2013) the inflation rate has a significant effect on hotel tax revenue in Palembang. Similarly, according to Darulmalshah (2009) that inflation and the number of industries together influence the realization of Regional Tax revenues in Bandung. Princesswara and Iskandar and Iskandar (2019) also proved that income has a positive and significant effect on Tax complience. On the contrary according to Hervia (2014) that the inflation rate did not have a significant effect on the Hotel Tax revenue

H3: Inflation Rate Has a Positive Significant Impact on Hotel Tax Revenues.

Product Domestic Regional Bruto (PDRB) and Hotel Tax

Product Domestic Regional Bruto (PDRB) is the value added of goods or services obtained in a region or region in a given year. The increasing of PDRB will increase the economic growth of a region. According to Hervia (2014), Product Domestic Regional Bruto (PDRB) has a positive and significant effect on Hotel Tax revenue. Conversely according to Muqaddas (2010) which states if the PDRB did not have a significant effect to estimate the hotel tax revenue.

H4: Product Domestic Regional Bruto (PDRB) has a positive and significant effect on hotel tax

II. Research Methodology

Population and Samples

The population in this study is quarterly hotel tax receipts registered at the Regional Revenue Agency (BAPENDA) Semarang in 2007-2016, totally 40 numbers. The sample in this study used a census or the entire population sampled.

Variables and Measurements

Research variables include free variables (room occupancy rate, number of tourists, inflation rate, PDRB) and the dependent variable (hotel tax revenue). Room occupancy rates are measured by the ratio of rooms sold compared to the total number of rooms that can be sold. The number of tourists in the city with the number of tourist visits both domestic and foreign. The inflation rate is calculated using the Consumer Price Index. PDRB is calculated according to constant prices.

Data analysis

Data analysis included data normality test, classical assumption test (multicollinearity, heterocedasticity, autocorrelation, goodness test of research model (F test, coefficient of determination), and hypothesis test (t test).

III. Result

Normality test

Based on the results of the normality test with the Kolmogorov-Smirnov test, showing the p-value (Asymp. Sig) is 0.403, where the value is greater than 0.05, that is (0.403 > 0.05). This means that the regression model in the study is normally distributed, so the resulting regression model is good and feasible to use in research because it has met the assumption of normality.

Classic assumption test

Based on the test results show that all the independent variables used obtained tolerance values > 0.10 and VIF values < 10. So it can be concluded that the regression model does not occur multicollinearity.

Using the glejser test shows that the significance value of each of the independent variables used is greater than 0.05 (sig. > 0.05). These results can be concluded that the regression model produced in the study did not occur heteroscedasticity, so it can be said that the regression model is good.

F test

The statistical test F in this study was used to test the regression model as a tool for predicting the dependent variable (room occupancy rate, number of travelers, inflation rate and Product Domestic Regional Bruto) and independent variable Hotel tax

Table 2

F test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.357E20	4	1.339E20	132.264	.000 ^a
	Residual	3.544E19	35	1.013E18		
	Total	5.712E20	39			

Based on the results of regression table 2, it can be seen that F count is positive at 132,264 and a significance value of 0,000. because the significance value is 0,000 < 0.05 so it can be concluded that the regression model that is estimated to be feasible or fit to explain the effect of the independent variables contained in the regression model on the dependent variable

Hypothesis Test

In this study hypothesis testing method was conducted to determine the effect of independent variables, namely the level of occupancy of rooms, number of tourists, inflation rate and PDRB of the dependent variable, hotel tax revenue

The results of the calculation of the partial test of the occupancy rate of the room obtained by the value of t count of 0.672 (positive value). Significance value of 0.506 ($0.506 > 0.05$) means that there is no significant influence between the variable occupancy rate of the hotel and hotel tax. So the variable occupancy rate does not have a significant effect on hotel tax.

The results of the calculation of the partial test of the number of tourists obtained by the value of t count of 5.257 (positive value). Significance value of 0.000 ($0.000 < 0.05$) means that there is a significant influence between the variable number of tourists to the hotel tax. So the variable number of tourists has a significant and positive effect on hotel tax.

Calculation results Partial test of the inflation rate is obtained by the value of t count of -1.072 (negative value). Significance value of 0.291 ($0.291 > 0.05$) means that there is no significant influence between the variable inflation rate on hotel tax. So the inflation rate variable has no significant effect on hotel tax.

The results of the calculation of the partial test of the PDRB are obtained by the value of t count of 5.585 (positive value). Significance value of 0.000 ($0.000 < 0.05$) means that there is a significant influence between PDRB variables on hotel tax. So the GDP has a significant and positive effect on hotel tax.

IV. Discussion

The first hypothesis is rejected, meaning that there is no significant influence between the occupancy rate of the hotel and hotel tax revenue. So it can be concluded that the variable occupancy rate does not have a significant effect on hotel tax. The results of this study are in accordance with the research conducted by Andre (2016) which states that the occupancy rate of the room does not significantly influence the hotel tax receipt partially. Room occupancy rate is a condition to the extent of the number of rooms sold, when compared with all the number of rooms that can be sold (Hanggara, 2009). With the availability of adequate hotel rooms, tourists do not hesitate to visit an area, especially if the hotel is comfortable to stop by. But in relation to Hotel Taxes in this study room occupancy rates are not one of the variables that can significantly affect hotel taxes

The second hypothesis is accepted, meaning there is a significant influence between the variable number of tourists to hotel tax. So it can be concluded that the variable number of tourists has a significant positive effect on hotel tax. This is also in accordance with the research conducted by Dwi (2013) and Pertiwi (2017) which states that there is a positive effect the number of tourists on hotel tax revenue. The number of tourists visiting a particular tourist destination is one proof that the area has a large tourist attraction. According to Sammeng (2010), tourists are those who make voluntary trips or temporary visits to a place outside their daily living environment for a specific purpose and do not earn a steady income at the place they visit. The longer tourists stay in each tourist visit, the direct economic influence of the presence of tourists is also increasing. This can be seen from the results of this study which shows that the number of tourists is one of the variables that affect hotel tax revenue.

The third hypothesis means that there is no significant influence between the variable inflation rate on hotel tax. So it can be concluded that the inflation rate variable has no significant effect on hotel tax. This is in accordance with the results of research conducted by Hervia (2014) which states that the inflation rate does not have a significant effect on the Hotel Tax acceptance variable. The inflation rate is an increase or decrease in inflation from period to period or from year to year. Inflation is the tendency of prices to increase in general and continuously over a long period of time. The higher the inflation, the purchasing power of the people will decrease as well as the opposite. In relation to this research the inflation rate is not a variable that influences hotel tax receipts, because people's purchasing power is not measured by inflation.

The fourth hypothesis is accepted, meaning that there is a significant influence between the PDRB on hotel tax. So it can be concluded that the PDRB has a significant and positive effect on hotel tax. This is consistent with the research conducted by Hervia (2014) which states that the Product Domestic Regional Bruto (PDRB) has a significant and positive effect on the Hotel Tax revenue. Economic growth is an increase in output per capita in the long run, the emphasis is on three aspects namely process, output per capita, and long term Sukirno (2000). Product Domestic Regional Bruto (PDRB) is the amount of added value produced for all areas of business and services in a region, applying the sum of all final goods and services produced by all economic units. PDRB itself can be interpreted as the amount of added value generated by all business units or is the sum of all the value of goods and services by all economic units in an area (BPS, 2016). The higher the PDRB value of an area, this indicates the high level of economic growth and illustrates that the region is progressing in the economy. In relation to this research PDRB is one of the determining variables for hotel tax revenue

V. Conclusion

Tourism and economic growth are important factors that can increase the hotel tax revenue. Semarang government has to try to increase the number of tourists visiting Semarang and increase the PDRB of Semarang. The hotel owners also has to improve their quality service in order to improve room occupancy towards hotel tax revenue. Future studies are expected to increase the number of samples. Perfect the method and use a longer research time span so that it can be more generalized and get varied results.

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