

Effectiveness And Contribution of Hotel Tax And Restaurant Tax To Increasing Local Revenue In Central Halmahera Regency

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Abstract

Keywords:

*Hotel Tax, Restaurant Tax,
Local Revenue Contribution,
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This study aims to analyze the contribution of hotel and restaurant taxes to the Local Revenue (PAD) of Central Halmahera Regency for the period 2013-2024. This study uses a descriptive quantitative approach with geometric growth, effectiveness, and contribution analysis methods. The results show that hotel tax revenue has declined, from IDR 108,748,138 in 2019 to IDR 69,251,000 in 2023, with a negative growth of -10.67% per year. The average effectiveness was only 3.40% per year, with a contribution to PAD of 0.26%. Meanwhile, restaurant tax has increased significantly from IDR 188,473,950 in 2019 to IDR 24,826,199,167 in 2023, with a geometric growth rate of 238.78% per year, an average effectiveness of 62.57%, and a contribution to PAD of 26.46%. These findings indicate that restaurant tax is a more potential source of PAD than hotel tax. Therefore, local governments need to evaluate hotel tax targets, improve taxpayer compliance, and develop the tourism and culinary sectors synergistically to optimize regional revenue.

INTRODUCTION

Local Own-Source Revenue (PAD) is the main pillar for local governments in financing regional development independently, reflecting the independence and fiscal capacity of local governments in managing their economic resources. Law Number 28 of 2009 concerning Regional Taxes and Levies states that PAD comes from four main components, namely regional taxes, regional levies, proceeds from the management of separated regional assets, and other legitimate local revenue. (UU No. 28 Tahun 2009).

In this context, hotel and restaurant taxes are included in the category of local taxes that have great potential to increase local revenue. Local governments that are able to optimize collection from this sector will have a stronger fiscal position to finance sustainable development (Darise, 2019). Central Halmahera Regency, as part of North Maluku Province, has tremendous tourism potential, ranging from rich natural resources and local culture to attractive ecotourism destinations. With the growth of the tourism sector and the nickel natural resource management industry in this region, the number of accommodations and culinary businesses such as hotels and restaurants has increased in the last five years. Ideally, this increase in activity should be directly

proportional to the increase in the contribution of hotel and restaurant taxes to local revenue. However, there has been no comprehensive study analyzing the real contribution of these two types of taxes to the PAD of Central Halmahera Regency over a sufficiently long period, namely from 2019 to 2023. Therefore, this research is urgent to fill the knowledge gap and provide empirical data for the formulation of regional fiscal policy. (Siregar & Pratiwi, 2021).

From 2019 to 2023, there was a stark contrast between the contribution of hotel tax and restaurant tax to the Local Revenue (PAD) of Central Halmahera Regency. Based on the analysis, the contribution of hotel tax to PAD was very small, averaging only 0.26% annually. This occurred in line with a decline in hotel tax revenue from 108,748,138 in 2019 to only 69,251,000 in 2023. In other words, hotel tax showed a negative growth rate of minus 10.67% per year and very low effectiveness, which was only 3.40% of the average target. (Bappenda Halmahera Tengah, 2024).

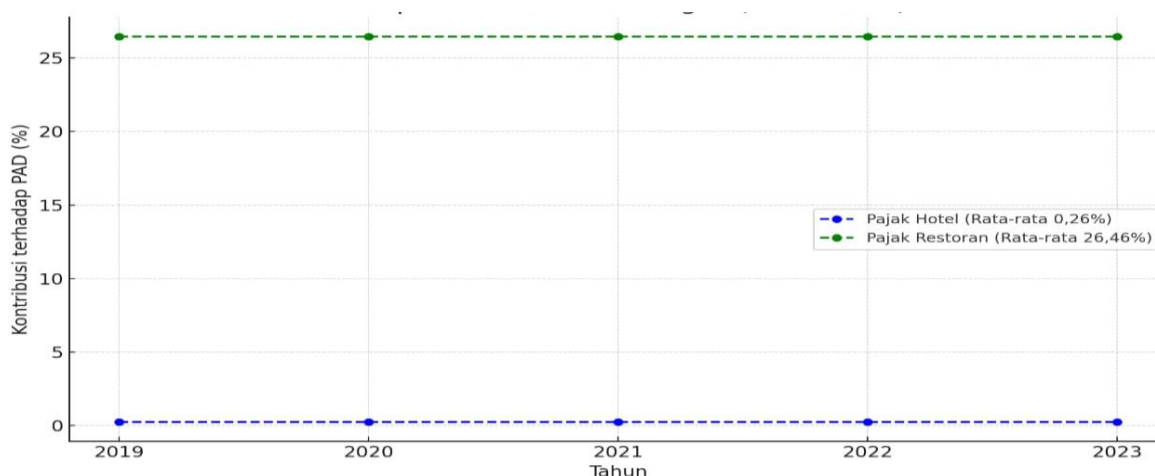


Figure 1. Contribution of Hotel Tax and Restaurant Tax to Local Revenue for the 2019-2023 Period in Central Halmahera Regency

Comparison of the average contribution between two types of local taxes, namely hotel tax and restaurant tax, to total PAD over the last five years. Hotel tax only contributed an average of 0.26% to PAD. This value is very small and has remained virtually unchanged during the observation period, illustrating that the hospitality sector has not had a significant impact on local revenue.

This may be due to the limited number of hotels, low occupancy rates, or a lack of tax optimization in this sector. In contrast, Restaurant Tax recorded an average contribution of 26.46%, indicating that the restaurant and culinary sector is the main contributor to PAD in Central Halmahera Regency. This reflects the positive dynamics of the food and beverage business sector, which may be experiencing rapid growth, supported by increased public consumption, population growth, or more effective fiscal policies in tax collection. A comparison of these two taxes confirms a significant gap in their contribution to PAD. Therefore, the development of the

hospitality sector and increased tax compliance need to be addressed, while continuing to optimize the high potential of the restaurant service sector.

The contribution of hotel and restaurant taxes to the Local Own-Source Revenue (PAD) of Central Halmahera Regency is a strategic issue that needs to be studied in depth. The dynamics of national regulations, developments in the tourism sector, post-pandemic recovery, and local challenges in tax management make this topic relevant and crucial to research. The results of this study are expected to provide a new direction in optimizing PAD sources in an era of increasingly competitive fiscal decentralization (Mariati et al., 2020). For the 2019-2023 period, the Central Halmahera Regency Government has set an average Local Revenue (PAD) target of 64,989,593,680 per year with an average growth rate of 168.26% per year. Meanwhile, the actual revenue in the same period was only IDR 19,349,913,047 per year with an average growth rate of 87.98% per year (Central Halmahera Regency Bappenda). The development of targets and realization of hotel tax, restaurant tax, and Local Own-Source Revenue (PAD) in Central Halmahera Regency during the 2019-2023 period. Thus, the contribution and level of effectiveness of the contribution from hotel tax and restaurant tax to Local Own-Source Revenue (PAD) in Central Halmahera Regency.

METHODS

This study uses a quantitative descriptive approach. The data used is secondary data from the Central Halmahera Regency Revenue Agency for 2019–2023. The analysis techniques include:

1. Geometric Growth Analysis

$$P_t = P_o (1 + r)^t$$

Through logarithmic transformation, the model can be changed to become: (Sudjana, 2002).

$$\log P_t = \log P_o + t \log (1 + r)$$

$$t \log (1 + r) = \log P_t - \log P_o$$

$$\log (1 + r) = (\log P_t - \log P_o) / t$$

$$1 + r = \text{anti log } (\log P_t - \log P_o) / t$$

$$r = \text{anti log } (\log P_t - \log P_o) / t - 1$$

$$r = (\text{anti log } (\log P_t - \log P_o) / t - 1) \times 100 \%$$

where :

1. For the realization of hotel tax revenue, then:

P_o = realization of hotel tax revenue in the initial year of observation.

P_t = realization of hotel tax revenue in the last year of observation.

t = observation period

r = average growth in hotel tax revenue.

For the realization of restaurant tax revenue, then:

P_o = realization of restaurant tax revenue in the first year of observation.

P_t = realization of restaurant tax revenue in the last year of observation.

t = observation period, and

r = average growth in domestic revenue.

2. For the realization of local revenue (PAD), then:

P_o = realization of local revenue in the first year of observation.

P_t = realisasi penerimaan PAD pada tahun terakhir pengamatan.

t = observation period

r = average growth in hotel revenue.

2. Effectiveness Ratio (Realization Against Target)

(1). For the hotel tax effectiveness ratio (REPH), (Dayan.2005) then:

$$REPH = \frac{\Sigma RPH}{\Sigma TPH} \times 100 \%$$

where:

ΣRPH = amount of hotel tax collected.

ΣTPH = hotel tax target amount.

$REPH$ = hotel tax effectiveness ratio in percent (%).

(2). For the restaurant tax effectiveness ratio (REPR), then:

$$REPR = \frac{\Sigma RPR}{\Sigma TPR} \times 100 \%$$

where:

ΣRPR = actual restaurant tax revenue.

ΣTPR = restaurant tax target amount.

$REPR$ = restaurant tax effectiveness ratio in percent (%).

3. Contribution Analysis (Tax Realization Against Total Local Revenue)

(1). For hotel tax contributions to local revenue (PAD), (Suhendro, Masitoh. 2020):

$$K = \Sigma RPH / \Sigma RPAD \times 100$$

where:

K = amount of hotel tax contribution realized

ΣRPH = amount of hotel tax collected

$\Sigma RPAD$ = amount of realization of Local Own-Source Revenue.

(2). For restaurant tax contributions to local revenue (PAD), the following applies:

$$K = \Sigma RPR / \Sigma RPAD \times 100$$

where:

K = the amount of restaurant tax contributions realized.

$\sum RPR$ = restaurant tax collection.

$\sum RPAD$ = Realization of Local Own-Source Revenue

RESULTS AND DISCUSSION

Development of Hotel Tax Revenue Targets and Realization

Hotel tax revenue in Central Halmahera Regency for the 2019-2023 period is inversely proportional to the target trend set. Hotel tax revenue actually decreased from IDR 108,748,138 in 2019 to only IDR 69,251,000 in 2023. This means that there was a contracted growth of minus 9.08% per year on average.

Tabel 1. Development of Targets and Realization of Hotel Tax Revenue in Central Halmahera Regency for the Period 2019-2023

Year	Target (Rp)	%	Realization (Rp)	%
2019	200.000.000	-	108.748.138	-
2020	200.000.000	0,00	17.000.000	-84,37
2021	3.500.000.000	1.650,00	49.322.105	190,13
2022	2.500.000.000	-28,57	7.160.000	-85,48
2023	990.000.000	-60,40	69.251.000	867,19
Average	1.478.000.000	390,26	50.296.248,6	221,87
	197.500.000	98,75	-9.874.284,5	-9,08

Source: Central Halmahera Regency Revenue Agency. (Data processed).

This decline indicates a very wide gap between fiscal expectations for hotel tax and the empirical reality in the field. The average realization of hotel tax revenue over five years was recorded at Rp 50,296,248.6. This means that it was only about 3.40% of the average annual target, indicating a high level of target non-achievement. This figure needs to be taken seriously in evaluating regional revenue performance. The theory of tax potential and tax effectiveness reinforces this finding, namely that fiscal projections that are not supported by real economic capacity and adequate implementation strategies will result in low effectiveness (Mardiasmo, 2021).

Development of Restaurant Tax Targets and Realization

Central Halmahera Regency has experienced a sharp increase in its target, with an annual growth of 297.83%. This shows the local government's high optimism towards the restaurant sector as a source of Local Own-Source Revenue (PAD). This increased target theoretically reflects

aggressive fiscal expectations for growth in the food and beverage service sector in line with the development of economic activity in the region.

Table 2. Development of Targets and Realization of Restaurant Tax Revenue in Central Halmahera Regency for the 2019-2023 Period

Year	Target (Rp)	%	Realization (Rp)	%
2019	1.000.000.000	-	188.473.950	-
2020	21.000.000.000	2.000,00	207.309.262	9,99
2021	3.500.000.000	-83,33	118.117.100	-43,02
2022	2.500.000.000	-28,57	259.595.400	119,78
2023	12.913.000.000	416,52	24.826.199.167	9.463,42
Average	8.182.600.000	576,16	5.119.938.976	2.387,54
	2.978.250.000	297,83	6.159.431.304	3.268,05

Source: Central Halmahera Regency Revenue Agency. (Data processed)

Development of Targets and Realization of Local Own-Source Revenue

Table 3. Development of Targets and Realization of Local Own-Source Revenue (PAD) in Central Halmahera Regency for the 2019-2023 Period

Year	Target (Rp)	%	Realization (Rp)	%
2019	5.556.548.000	-	4.096.850.341	-
2020	26.860.000.000	383,39	9.375.118.507	128,84
2021	51.609.309.701	92,14	14.298.722.966	52,52
2022	192.009.110.701	272,04	21.582.177.294	50,94
2023	48.913.000.000	-74,53	47.396.696.126	119,61
Average	64.989.593.680	168,26	19.349.913.047	87,98
	10.839.113.000	48,77	10.824.961.446	66,06

Source: Central Halmahera Regency Revenue Agency. (Data processed)

The realization of local revenue in Central Halmahera Regency during the same period also showed a significant increase. In 2019, the realization of local revenue was recorded at Rp 4,096,850,341 and increased to Rp 47,396,696,126 in 2023. The average realization of PAD revenue per year reached IDR 19,349,913,047, with an annual growth rate of 66.06%. This shows that even though the target often exceeds actual capacity, the performance of PAD collection in this regency shows commendable progress.

Contribution of Hotel Tax and Restaurant Tax to Local Revenue

Table 4. Realization of Hotel Tax, Restaurant Tax, and Local Revenue in Central Halmahera Regency 2019-2023

Year	Tax Realization Hotels (Rp)	Tax Realization Restaurants	Realization of Local Own-Source Revenue (Rp)
2019	108.748.138	188.473.950	4.096.850.341
2020	17.000.000	207.309.262	9.375.118.507
2021	49.322.105	118.117.100	14.298.722.966
2022	7.160.000	259.595.400	21.582.177.294
2023	69.251.000	24.826.199.167	47.396.696.126
	251.481.243	25.599.694.879	96.749.565.234

Central Halmahera Regency Revenue Agency. (Data processed)

During the 2019–2023 period, there was a striking difference in the contribution of hotel tax and restaurant tax revenues to the Local Own-Source Revenue (PAD) of Central Halmahera Regency. Total hotel tax revenue amounted to only Rp 251.48 million, while restaurant tax revenue reached Rp 25.59 billion. This means that the contribution of restaurant tax was 101 times greater than that of hotel tax.

Table 5. Effectiveness and Contribution of Hotel and Restaurant Taxes to the Local Revenue of Central Halmahera Regency for the Period 2019 - 2023

No	Types of taxes	Effectiveness	Contribution
1	Hotel tax	3,40%	0,26%
2	Restaurant Tax	62,57%	26,46%

Source: Central Halmahera Regency Revenue Agency. (Data processed)

The effectiveness of hotel tax collection in 2023 is relatively low, at only 3.40%, a drastic decline compared to the realization in 2019, for which the percentage is not yet available but appears to be higher in nominal terms. This shows that the achievement of hotel tax targets has not been optimal. Meanwhile, to determine the growth trend of hotel tax, restaurant tax, and local revenue (PAD) in Central Halmahera Regency during the 2019-2023 period, the geometric growth method was used. This method can describe the average annual growth more accurately in a certain period of time, especially when data fluctuations are quite high.

Table 6. Average Geometric Growth of Hotel Tax, Restaurant Tax, and Local Revenue in Central Halmahera Regency 2019-2023

No	Types of Income	Early Years 2019	Final Year 2023	Average growth Geometric (%)
1	Hotel tax	108.748.138	69.251.000	-10,67%

2	Restaurant tax	188.473.950	24.826.199.167	238,78%
3	PAD	4.096.850.341	47.396.696.126	84,43%

Source: Central Halmahera Regency Revenue Agency. (Data processed).

Restaurant tax experienced extremely high geometric growth of 238.78% per year. This indicates a significant increase in the restaurant sector, which was most likely driven by increased consumer activity and the growth of culinary businesses in the Central Halmahera Regency. In contrast, hotel tax revenue declined at a negative growth rate of -10.67%. This decline could be attributed to various factors such as the COVID-19 pandemic, low hotel occupancy rates, and reduced tourism activity during the 2019-2023 period. Meanwhile, overall Local Own-Source Revenue showed positive growth of 84.43%, reflecting that, in aggregate, the contribution from various components of Local Own-Source Revenue continues to increase, with restaurant tax being one of the largest contributors in the last five years.

DISCUSSION

Development of Hotel Tax Revenue Targets and Realization

Hotel tax is a vital component of Local Own-Source Revenue (PAD) in areas with tourism potential. In Central Halmahera Regency, there is a significant disparity between the progressively increasing hotel tax revenue target and the drastic decline in actual revenue during the 2019-2023 period (Central Halmahera Regional Finance Agency, 2024; Sulistiyowati, 2021). The average annual target was set at IDR 1,478,000,000, while the average realization was only IDR 50,296,248.6 per year, resulting in an average effectiveness rate of only 3.40%—far from the effective criteria (Nuraini & Fitriani, 2021). The average annual target increase of 98.75% shows the government's optimism, but the realization grew by a contracted minus 10.67% per year. This discrepancy raises questions about the basis for setting targets, which may be based more on optimistic assumptions than real potential, reflecting weaknesses in fiscal planning (Musgrave, 1989; Halimi & Prasetyo, 2020).

The disparity between targets and actual results is caused by multiple factors. One of the main factors is the Covid-19 pandemic that began in early 2020, triggering travel restrictions and a decline in tourist arrivals, which had a significant impact on hotel occupancy and turnover, thereby reducing the amount of tax collected (Ministry of Tourism and Creative Economy, 2021; BPS, 2021). Other challenges include infrastructure and geographical limitations in Central Halmahera, which restrict investment and tourist arrivals (Bappenda Halmahera Tengah, 2023). In addition, targets set without considering real fiscal capacity or stagnant investment in the hospitality sector violate the theory of tax capacity (Bird and Tilly, 1967). Low realization is also influenced by weak taxpayer compliance, where tax avoidance occurs due to minimal supervision, law enforcement, and limited human resources and tax administration systems. Tax compliance

theory shows that compliance is low when the risk of sanctions is minimal (Allingham and Sandmo 1972).

The indication of a top-down approach in setting targets without a review of real local potential exacerbates the discrepancy (Mardiasmo, 2018). The hospitality sector is highly dependent on tourism activities, which have stagnated due to the lack of comprehensive strategies from local governments, such as branding and promotion. Hotel tax planning should be integrated with development plans for other sectors (infrastructure, tourism, MSMEs) to create a multiplier effect (Richardson, 1972; UNDP, 1997). Regional macroeconomic stability also affects the performance of the hotel sector (Bank Indonesia, 2023). To overcome this problem, a comprehensive audit (BPK, 2022), the preparation of a roadmap for the development of the hotel and tourism sector (UNDP, 2020), and fiscal policy reforms are needed. Medium-term solutions include the implementation of a digital tax system for real-time accountability (Directorate General of Taxes, 2022) and the development of strategic partnerships with business actors (World Bank, 2020). This imbalance underscores the need for structural and collaborative reforms in the fiscal planning system and the development of the hospitality sector (Musgrave & Musgrave, 1989; World Bank, 2021).

Development of Restaurant Tax Targets and Realization

Restaurant tax is a potential source of Local Own-Source Revenue (PAD), which in Central Halmahera Regency shows an interesting dynamic between targets and actuals during the 2019-2023 period (Ministry of Home Affairs, 2020; BPK RI, 2021). The restaurant tax revenue target was set to increase dramatically from IDR 1,000,000,000 in 2019 to IDR 12,913,000,000 in 2023, with an average target growth of 297.83% per year (Directorate General of Regional Financial Development, 2020). Meanwhile, revenue realization jumped significantly from IDR 188,473,950 to IDR 24,826,199,167 in the same period. With an average annual target of IDR 8,182,600,000 and an average realization of IDR 5,119,938,976, the average realization growth was 817.01% per year, far exceeding the target growth rate. The very high growth rate of realization (2,387.54% per year geometrically) indicates an explosion of economic activity in the restaurant sector. However, the average effectiveness rate of 62.57% is still considered ineffective according to the Ministry of Home Affairs' classification, but it shows significant improvement, especially in the last two years (Permendagri, 2021).

The dramatic growth in restaurant tax revenue was driven by several key factors. First, rapid local economic growth, urbanization, and increased consumption, particularly with the potential of the nickel mining industry PT. Indonesia Weda Bay Industrial Park (IWIP), which employs more than 82,000 people, creating massive demand for food and beverage services (PT

IWIP Company Profile, 2023). Second, increased private investment in the culinary sector, including franchises and modern cafes. Third, digitization in the tax collection system, such as the implementation of integrated point of sales (POS) technology, which enables real-time monitoring and minimizes tax evasion (DJP, 2021). Fourth, the improved performance of the Regional Revenue Agency (Bapenda) in tax extensification and intensification, supported by the multiplier effect of growth in other sectors such as hospitality and services (Siregar & Mulyadi, 2020). Increased community income, which encourages eating out, also contributes (Adi, 2021).

In addition to economic and investment factors, changes in culinary culture and the growth of MSMEs in the food and beverage sector, as well as the development of new economic zones around industrial centers, have expanded the scope of taxable objects (UNDP Indonesia, 2021). Local governments are also considered successful in consistently adjusting tax targets and preparing supportive regulations and effective supervision (Yani, 2019). Although in the initial period (2019–2020) the realization was still far from the target, significant acceleration in 2022 and 2023 changed the overall trend. The success of restaurant tax revenue has opened up opportunities to explore other sources of local revenue, but the challenge ahead is to maintain sustainable growth and avoid dependence on cyclical mining-based consumption. Overall, this extraordinary growth reflects the success of progressive regional economic development policies, transitioning towards service- and consumption-based economic activities (Bappenas, 2021).

Development of Targets and Realization of Local Own-Source Revenue (PAD).

Local Own-Source Revenue (PAD) reflects the fiscal independence of a region (Ministry of Home Affairs, 2020). Central Halmahera Regency shows an interesting PAD dynamic between 2019 and 2023, where the PAD target shows a very drastic upward trend, from IDR 5,556,548,000 in 2019 to IDR 48,913,000,000 in 2023, with an average target growth of 48.77% per year. The peak increase occurred in 2022, when the PAD target was set at IDR 192,009,110,701—almost four times that of the previous year—which was deemed disproportionate and not entirely based on the region's real potential or empirical considerations. This condition resulted in an average PAD effectiveness rate of only 29.76%, which is classified as ineffective (Kepmendagri, 1996). This imbalance is caused by the possibility of overestimating PAD potential (Mardiasmo, 2018), weak databases and information systems, and inadequate capacity of PAD management institutions (Kurniawan & Pratama, 2020). In addition, the recovery period from the Covid-19 pandemic has also hampered the sectors that are the mainstay of PAD revenue, and the high dependence on transfer funds from the central government can weaken the motivation to seriously explore PAD (Fiscal Policy Agency, 2021).

Another fundamental problem in managing PAD in Central Halmahera is the dependence on certain types of revenue, such as mining or licensing fees, which makes revenue vulnerable to economic fluctuations. Therefore, it is necessary to diversify PAD sources through the optimization of BUMD, regional assets, and other service fees (Tjondro, 2020). Optimizing PAD is not only the responsibility of the Regional Revenue Agency (Bapenda), but must be a shared responsibility through collaboration between regional apparatus organizations (OPD) to overcome the lack of coordination and sectoral ego (Lestari & Rahmawati, 2022). Therefore, regional regulatory reforms related to taxes and levies are needed, as well as strategic steps to overcome the gap between targets and realization. These efforts include setting targets based on data and empirical studies, strengthening the PAD management information system, increasing the capacity of human resources managers, and accelerating the use of digital technology such as e-levies and e-taxes (Indonesian Ministry of Finance, 2023). In general, although PAD shows a growth trend, the large discrepancy between targets and actual revenue indicates the need for fundamental improvements in fiscal planning to make it more realistic and sustainable (Kurniasih, 2020).

Contribution of Hotel Tax and Restaurant Tax to Local Revenue

Local Own-Source Revenue (PAD) is an important instrument for independently funding regional development, with local taxes such as hotel and restaurant taxes being the main source that reflects the fiscal independence of local governments (Ministry of Home Affairs of the Republic of Indonesia, 2020). Central Halmahera Regency recorded a total PAD realization over the last five years (2019–2023) of IDR 96,749,565,234, which came from four main components: local taxes, local levies, proceeds from the management of separated regional assets, and other legitimate local revenues (Sulistiyowati, 2021). This figure shows the total fiscal capacity of the region, but there is a significant disparity in the contribution between types of local taxes.

CONCLUSION

Restaurant tax contributed significantly to the Local Own-Source Revenue (PAD) of Central Halmahera Regency during the 2019–2023 period. This contribution showed a consistent upward trend, both in nominal terms and as a percentage of total PAD, with a relatively high level of collection effectiveness. This reflects the local government's success in managing and optimizing the potential of restaurant tax as a source of local revenue. In contrast, hotel tax shows a relatively small contribution and a downward trend from year to year. The effectiveness of its collection is still below optimal, so it is necessary to evaluate the hotel tax management and collection system in the region. Overall, these findings show that restaurant tax plays a strategic role in increasing regional fiscal independence, while hotel tax still requires attention and improvement in its management in order to contribute more to regional development.

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