

## **CHAPTER V**

### **CONCLUSION**

#### **A. Conclusion**

Based on the results of research and discussions that have been carried out regarding the contribution of taxes to local own-service revenue in Kuningan Regency, the conclusions that can be drawn are as the followings:

1. Hotel tax contributes very low to local own-source revenue
2. Restaurant tax contributes very low to local own-source revenue
3. Entertainment tax contributes very low to local own-source revenue
4. Parking tax contributes very low to local own-source revenue
5. Advertising tax contributes very low to local own-source revenue

#### **B. Implication**

1. Theoretical Implications

This research can widen the knowledge and insight to writers and readers regarding the Contribution and Potential of Hotel Tax, Restaurant Tax, Entertainment Tax, Parking Tax, and Advertising Tax on Local Own-Source Revenue. Moreover, the results of the study are expected to be a comparison material for researchers interested in inquiring local taxes.

## 2. Practical Implications

This research can provide input and information for the Local Government of Kuningan Regency, as well as being a reference for making future policies in terms of tax collection and management.

### C. Research Limitations and Suggestions

#### 1. Research Limitations

The variables used in this study are limited to a few local taxes. Beside of only using local own-source revenue data, this research also lacks of information regarding the composition of local taxes for calculating the potential revenue.

#### 2. Suggestions

The increase contribution to local own-source revenue that has occurred should be maintained. However, a decrease of contribution will result in the city government optimizing more regional tax revenues. Thus, local revenue that is useful for development can continue to be a reliable source of income to finance government administration and develop region in Kuningan Regency.

The further studies are advised not only using the variables that have been used in this study, but also using other factors influencing local own-source revenue in Kuningan Regency.