

## CHAPTER V

### CONCLUSION

#### A. Conclusion

Based on the findings and discussions from the conducted research on the contribution to local own-source revenue in Banyumas Regency, the following conclusions can be drawn:

- 1) The percentage of hotel tax contribution to local own source revenue is classified as very low
- 2) The percentage contribution of restaurant tax to local own-source revenue is classified as very low.
- 3) The percentage contribution of entertainment tax to local own-source revenue is classified as very low.
- 4) After the enactment of Law Article 1 in 2022, there has been a noticeable augmentation in the hotel tax's contribution to local revenue generated by the government. This is discernible when examining the anticipated calculations of hotel tax in Table 4.13 in comparison to the projected calculations of a certain goods and services tax (PBJT) in Table 4.16. This analysis strongly suggests a high probability that the percentage of contribution will experience a significant upsurge due to the consolidation of hotel tax with other taxes, namely restaurant tax, entertainment tax, parking tax, and road lighting tax.

- 5) After the enactment of Law Article 1 in 2022, there has been a noticeable augmentation in the restaurant tax's contribution to local revenue generated by the government. This is discernible when examining the anticipated calculations of restaurant tax in table 4.14 in comparison to the projected calculations of a certain goods and services tax (PBJT) in table 4.16. This analysis strongly suggests a high probability that the percentage of contribution will experience a significant upsurge due to the consolidation of hotel tax with other taxes, namely restaurant tax, entertainment tax, parking tax, and road lighting tax.
- 6) After the enactment of Law Article 1 in 2022, there has been a noticeable augmentation in the entertainment tax's contribution to local revenue generated by the government. This is discernible when examining the anticipated calculations of entertainment tax in table 4.15 in comparison to the projected calculations of a certain goods and services tax (PBJT) in table 4.16. This analysis strongly suggests a high probability that the percentage of contribution will experience a significant upsurge due to the consolidation of hotel tax with other taxes, namely restaurant tax, entertainment tax, parking tax, and road lighting tax.

## **B. Implication**

1. Theoretical Implications

This study provides valuable knowledge and insights to both authors and readers regarding the contribution and potential of hotel taxes, restaurant taxes, and entertainment taxes to local own-source revenue. The findings of this research can serve as a valuable reference for researchers interested in investigating local taxes, offering a basis for comparison in future studies.

## 2. Practical Implications

This study offers valuable insights and information for the Local Government of Banyumas Regency, serving as a crucial reference for formulating future policies regarding tax collection and management. The research findings provide valuable input and recommendations that can guide decision-making processes and enhance the efficiency and effectiveness of tax-related policies implemented by the government.

## **C. Research Limitations and Suggestions**

### 1. Research Limitations

The variables examined in this research are constrained to a select number of local taxes (tourism sector). Furthermore, the study solely relies on data related to local own-source revenue, lacking comprehensive information on the composition of local taxes that could facilitate the calculation of potential revenue.

### 2. Suggestions

Sustaining the increase in contribution to local own-source revenue is essential, while efforts should be made to mitigate any decline in such contribution by optimizing regional tax revenues. This would ensure that local revenue remains a dependable source of funding for government administration and the development of areas within Banyumas Regency. Some factors that might support future researchers to dig more about local tax, there are :

Revenue: Assess the contribution of each tax to the local government's revenue, known as the local own-source revenue. Analyze the percentage contribution of each tax to the total to determine the significance of tax collection. This evaluation provides an overview of how much each tax contributes to the financial sustainability of the region.

Tax Regulations: Examine the regulations and policies related to hotel, restaurant, and entertainment taxes. Review the tax requirements, tax rates, and criteria used to determine the tax amount imposed on these sectors. Also, consider any incentives or tax deductions provided to these sectors.

Comparison with Other Regions: Compare the tax collection levels for hotel, restaurant, and entertainment taxes in your region with other regions that have similar characteristics. Consider the differences in tax rates and the relative contributions from these sectors to gain an understanding of how well your region optimizes tax collection.

Growth Potential: Evaluate the growth potential of the hotel, restaurant, and entertainment sectors in your region. Consider economic trends, tourism development projections, and social changes that may impact the revenue potential of these sectors in the future. This assessment can help guide you in formulating appropriate tax policies to support regional economic growth.

Furthermore, future researchers are encouraged to explore not only the variables considered in this study but also other sectors that have an impact on local own-source revenue in the Banyumas Regency.

