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## OPTIMIZATION OF REGIONAL TAX REVENUE IN THE DISTRICT TANA TORAJA

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### Abstract

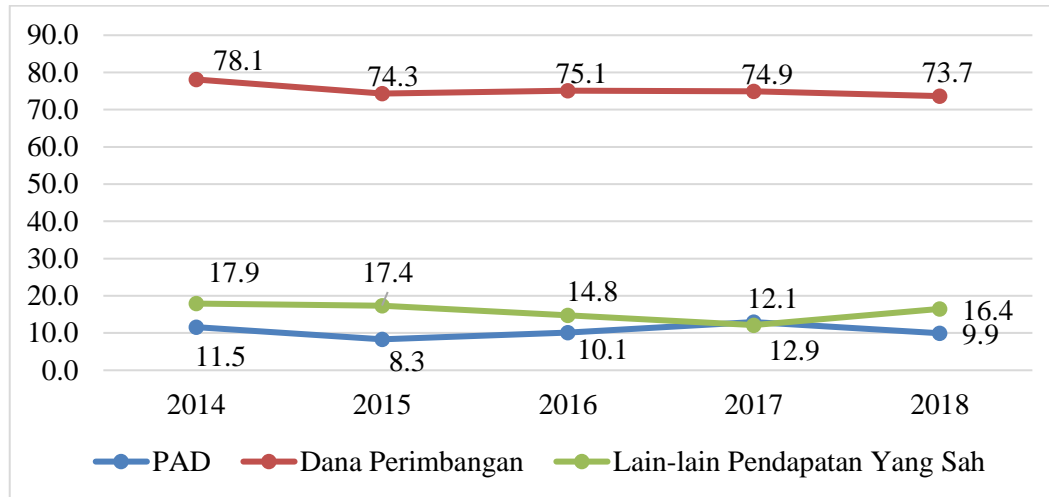
This study aims to test and analyze the optimization of local tax revenue in the Tana Toraja Regency. This type of research used in this research is descriptive. In conducting the research, a qualitative approach was used in order to obtain a comprehensive and in-depth picture of the efforts made by the local government of Tana Toraja Regency in increasing local tax revenue. This research was conducted in Tana Toraja Regency, especially in the Regional Financial and Asset Management Agency (BPKAD), Regional Revenue Agency and regional taxpayers in Tana Toraja Regency. This research was conducted for 1 (one) month. The sample used in this study were 45 people consisting of 30 employees and 15 taxpayers. This number fulfills the central limited theory which states that the number of observations is normally distributed when it is greater than 30 samples. The sample or informants consisted of 45 people (30 employees and 15 taxpayers). The type of data used in this research is qualitative data and quantitative data. This study will use a combination of SWOT analysis (Strength, Weakness, Opportunity and Threat) with Importance Performance Analysis (IPA) Analysis Techniques.

**keywords:** upt tana toraja regency revenue, local tax collection, regional tax revenue optimization strategy, and local revenue.

### Introduction:-

In the current era of regional autonomy, regions are given greater authority to regulate and manage their own households. The objectives, among others, are to bring government services closer to the community, to make it easier for people to monitor and control the use of funds sourced from the Regional Revenue and Expenditure Budget (APBD), in addition to creating healthy competition between regions and encouraging innovation.

With this authority, local governments are expected to be able to explore financial potential, especially to meet government financing and development in their regions through Regional Original Income (PAD). According to Harefa et al., (2017) increasing regional independence is closely related to the ability of regions to produce PAD. The higher a region's ability to produce PAD, the greater the regional discretion to use this PAD in accordance with the aspirations, needs and priorities of regional development. However, there are still many regions that still depend on the central government. This is related to the problem of regional ability to explore and lack of potential as a source of income.



Source: Regional Financial and Asset Management Agency Kab. Tana Toraja (2019)

**Figure 1 Portion of PAD, Balancing Fund and Other Legitimate Income to Total Revenue of Tana Toraja Regency in 2014-2018 (percent)**

Based on Figure 1, the total regional revenue of Tana Toraja Regency is still dominated by balancing funds compared to PAD and other legal revenues. During 2014-2018, the average contribution of balancing funds to total regional revenue reached 75.2 percent. Meanwhile, the average contribution of PAD and other legal revenues to total regional revenue was 10.6 percent and 15.7 percent, respectively.

One of the main sources of revenue from PAD is local taxes. The legal basis for regional tax management is Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. The source of revenue from regional taxes and levies is very potential, making the Regional Government need to work hard in exploring the potential revenue from these revenue sources in order to get maximum results. Local tax revenue has a maximum effect on **existing PAD**.

Regional tax is a form of community participation in the implementation of regional autonomy. Local taxes are one of the important sources of regional income to finance governance and regional development. According to Sidik (2002), the problems faced by regions in general in connection with the exploration of local tax sources and levies, which are one of the components of PAD, are not contributing significantly to overall regional revenues.

Research conducted by LPEM-UI in collaboration with the Clean Urban Project (1999), suggests problems that occur in the regions related to extracting and increasing regional revenues, among others: the relatively low base of local taxes and levies, their relatively small role in total regional revenues, administrative capacity regional collections are still low and the capacity for planning and financial supervision is weak. According to Sulviane (2014) the role of local taxes in financing is very low and varies due to very large differences in population, geographical conditions (impacting relatively high costs), and community capacity, resulting in very high costs of providing services to the community. varies.

The low contribution of PAD to total regional revenue in Tanah Toraja Regency is driven by the low contribution of local taxes. Based on data from the Regional Financial and Asset Management Agency, Kab. Tana Toraja (2019), during 2014-2018, the average contribution of local taxes to PAD only reached 7.9 percent, smaller than regional levies and other legitimate local revenue. The average contribution of local retribution and other legitimate local revenue was 31.1 percent and 56.7 percent, respectively. The low contribution of local taxes shows that local governments have not performed optimally in exploring the potential revenue from taxes. This is also shown by the realization of local tax revenues that have not reached the target set for the last 2 years. In 2017, the target of local tax revenue was set at IDR 10.51 billion, but the realization only reached IDR 9.21 billion. Likewise in 2018, the target of regional tax revenue is estimated at IDR 15.75 billion, but realization only reached IDR 9.29 billion.

Therefore, to increase local tax revenue to the maximum, strategic efforts and steps are needed so that tax revenue collection operations become more efficient and effective, which in turn will have an impact on increasing local tax revenues while contributing to the increase in PAD of Tana Toraja Regency.

#### Literature Review:-

## **Leviathan Model**

This model assumes that the tax administration costs are considered insignificant and the ceteris-paribus of the level of public services are financed from tax revenue, and only economic activities are affected by the amount of tax. This model shows the relationship between proportional tax rates on a certain tax basis with the assumption that the taxpayer's adjustment to the imposition of certain tax rates is independent of the type of tax and other tax rates.

Leviathan's model states that the imposition of a higher tax rate theoretically does not always result in the maximum total revenue. This condition depends on the taxpayer's response, demand and supply of goods subject to higher tax rates. This theory should be possible be the main consideration for the Regional Government in its efforts to explore financial sources originating from regional taxes that are not always oriented towards the imposition of higher rates to achieve maximum total revenue (Brennan and Buchanan, 1979).

## **Regional Finance**

Regional finance is all the rights and obligations of a region in the framework of implementing regional government that can be valued in money, including all forms of assets related to the rights and obligations of the region (see Article 1 point 5 of Government Regulation (PP) Number 58 of 2005). The definition of regional finance according to Government Regulation Number 58 of 2005 has a broader scope which includes: (1) Regional rights to collect local taxes and levies and make loans; (2) Regional obligations to organize and pay third party invoices; (3) Regional revenue; (4) Regional expenditures; (5) Regional assets that are managed by themselves or by other parties in the form of money, securities, accounts receivable, goods, and other rights that can be valued in money, including assets separated from regional enterprises; (6) The assets of the other party which are controlled by the regional government and / or the public interest.

## **Definition of Local Tax**

According to Soemitro (1988) tax is the people's contribution to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-achievement), which can be directly demonstrated and used to pay for general expenses. Tax characteristics: (a) people's contributions to the state; (b) taxes collected by the state (in Indonesia it is collected by the central government or local governments); (c) taxes are levied under the laws and implementing regulations; (d) imposition of taxation; (e) tax collection is a transfer of funds from taxpayers as taxpayers (private sector) to tax collectors / tax managers (state or government); (f) the tax has a budgetary function (filling the cash or state budget); and regular function (regulating state policies in the socio-economic sector); (g) without any direct individual contra performance (reward); (h) the proceeds from tax revenue are used to finance general tasks of the state / government, both routine and development in an effort to improve people's welfare.

Local taxes according to Law Number 28 of 2009 concerning regional taxes and local levies, namely regional taxes are mandatory contributions to regions owed by private persons or entities that are compelling under law, without receiving direct compensation and used for regional needs for the greatest prosperity of the people. Local taxes are taxes whose collection authority rests with the regional government, the implementation of which is carried out by the Regional Revenue Service.

## **Provisions Regarding Collection of Regional Taxes and Regional Levies**

The regulation of the authority to impose local taxes and levies in Law No. 18/1997 has so far been deemed as not providing opportunities for regions to impose new levies. Even though the Law actually gives authority to the regions, it must be stipulated by a PP, so that when Law Number 18 Year 1997 came into effect there was not a single region that proposed new levies because it was considered difficult to do so. In addition, the regulation so that regional regulations on regional taxes and levies must be approved by the central government are also considered to have reduced regional autonomy. With the amendment of Law Number 18 of 1997 to Law Number 34 of 2000 which was later amended again to Law Number 28 of 2009 it is hoped that local taxes and levies will become one of the important PAD in order to finance governance and regional development.

## **Local Tax Collection Strategy**

According to Hamdani et al., (2012) to increase local tax collection, local governments must be able to formulate strategic planning related to increasing tax revenue. There are two ways to maximize local taxes by intensification and extensification. Intensification by calculating the potential as accurately as possible so that the revenue target can approach its potential (Hamdani et al., 2012). Extensification efforts are carried out by extracting sources of tax objects or levies by capturing new taxpayers. Tax extensification, among others, can be pursued in three ways, namely expanding the taxpayer, perfecting the tariff and expanding the tax object. According to Sahrani (2015) increasing local tax revenue can be done through interactive video promotion media so as to increase understanding of taxes and public awareness of paying taxes.

Adisasmita (2011) argues that the efforts taken to optimize local tax revenue include: (1) conducting direct data collection; (2) enhancing the capacity of human resources (HR) managers and executors of regional finance through training and education; (3) improving collection facilities and infrastructure; (4) institutional strengthening; (5) intensive provision for collection officers who excel; (6) increasing taxpayer awareness through socialization of tax benefits for the public; (7) collaborating with related parties to facilitate the collection of taxpayers; (8) conducting campaigns through, among others, banners and pamphlets.

#### Research Methods:-

This study aims to test and analyze the optimization of local tax revenue in the Tana Toraja Regency. This type of research used in this research is descriptive. In conducting the research, a qualitative approach was used in order to obtain a comprehensive and in-depth picture of the efforts made by the local government of Tana Toraja Regency in increasing local tax revenue. Regional Revenue Agency and regional taxpayers in Tana Toraja Regency. The sample or informants consisted of 45 people (30 employees and 15 taxpayers). The type of data used in this research is qualitative data and quantitative data. This study will use a combination of SWOT analysis (Strength, Weakness, Opportunity and Threat) with Importance Performance Analysis (IPA) Analysis Techniques.

#### Results:-

##### Description of Research Results

##### Stages of Strategy Input with IFAS and EFAS Analysis Methods

The program design method based on internal factors and external factors in this study uses the IFAS and EFAS methods so that priorities can be made including strengths, weaknesses, opportunities and threats that affect local tax revenue in Tana Toraja Regency. Internal factors are the strengths and weaknesses that will help determine the future. External factors are strategic environmental issues that are considered to have a high probability to occur and affect the organization (Hunger and Wheelen 1996).

#### a. Internal factors

Based on the calculation of the results of the assessment of internal factors, the resulting average value as a benchmark is 7.74. These factors are further divided into two with the stipulation that internal factors with scores above the average score are categorized as strengths, while below average scores are categorized as weaknesses.

**Table 1 Results of Respondents' Assessment of Internal Factors**

Internal factors	Average	Criteria
Tax verification (NJOP, subject and tax object) is accurate	8.63	S
Legislation regarding local taxes is available and relevant to local needs	8.75	S
There are Regional Tax Collection Service Offices scattered in every district / city	8.63	S
The registration, identification and financial administration system is based on information technology with an online system	8.5	S
The forms of administration / tax payment services are very varied	8.12	S
The services provided emphasize local wisdom	8.43	S
Using a One Stop One-Stop Administration System	8.92	S
Human resources have not been maximal in managing regional revenue in a professional manner	6.76	W
The capacity, effectiveness and efficiency of work units in	6.94	W

providing prime quality services in tax services are not maximized		
Transparency and accountability of local revenue management systems and procedures has yet to materialize	6.58	W
Systems and procedures in services have not been maximally enforced	6.84	W
A tendency to favoritism in Servant Giving	6.42	W
Human resources are not yet proportional to the working area and service coverage	7.12	W
<b>Total</b>	<b>7.74</b>	

Source: Data processed in 2020

## b. External Factors

Based on the results of the calculation of the assessment of external factors, the average value is 8.26. These factors are then grouped into opportunities with values above the average value and threats with values below the average value.

**Table 2 Results of respondents' assessment of external factors**

Internal factors	Average	Criteria
The potential for local taxes has not been explored optimally	8.88	O
The number of taxpayers continues to increase significantly	8.63	O
Regional Authority in Supporting Local Tax Collection	8.75	O
Economic growth and community income levels	8.38	O
Local Cultural Support	8.12	O
Stakeholder Participation	8.74	O
The level of public participation in paying taxes has not been encouraging	7.86	T
Geographical and wide working area so that people have not fully been able to access the form of public services offered	7.88	T
The level of income of the community is not evenly distributed so that the fulfillment of the necessities of life for the middle to lower economic community takes priority over paying taxes	7.75	T
Weak public knowledge about IT	7.38	T
Weak law enforcement	7.94	T
Lack of coordination between related agencies	7.68	T
	8.17	

Source: Data processed in 2020

## Matriks Internal Eksternal (IE)

The IE matrix is based on two key dimensions, namely the total IFAS value weighted on the x-axis and the total EFAS value weighted on the y-axis. On the x-axis of the IE matrix, the total IFAS values that are weighted 1.00 to 1.99 indicate a weak internal position, values 2.00 to 2.99 are considered moderate and values 3.00 to 4.00 are strong. Likewise, on the y-axis, the total EFAS values which are weighted 1.00 to 1.99 are considered low, the values 2.00 to 2.99 are moderate and the values 3.00 to 4.00 are high.

IE matrix consists of three main strategies namely grow and build, maintain and maintain, harvest or divest. Based on Table 5.3 and Table 5.4 regarding the IFAS-EFAS matrix, the IFAS total value is 3.17, the total EFAS value is 3.22 illustrating that a strong internal position and a strong external position. This shows that the strategy for optimizing local tax revenue in Tana Toraja Regency is in cell 1, namely growing and developing, as shown in Figure 5.1. The strategy of growing and building in cell 1 is different from cell 2 and cell 4, the differences are:

a. Grow and build in cell 2 if the total IFAS value is in the medium value range, namely 2.00 to 2.99 and the total EFAS value is in the strong value, which is the value range 3.00 to 4.00. This shows that the overall internal strength is in a moderate position in exploiting the strengths and minimizing the existing weaknesses. External

forces are in a strong position to take advantage of opportunities and minimize existing threats. The strategy used in cell 2 is the horizontal and divestment intensive strategy. The implication of this strategy is to increase special competence or competitive advantage, increase budget or capital allocation and improve management management.

b. It grows and builds in cell 4 if the total IFAS value is in the strong range of 3.00 to 4.00 and the total EFAS value is moderate, namely 2.00 to 2.99. This shows that overall internal strength has a strong position in utilizing existing strengths and minimizing weaknesses, while external strengths have a moderate position in taking advantage of opportunities and minimizing existing threats. The strategies used are cost reduction, diversification and divestment. The implication of this strategy is to divert existing resources to another business and provide the funds needed to acquire that business.

According to David (2009) growth and building strategies (cell 1) can be achieved by market penetration, market development and product development. This strategy is expected to intensify by recording potential as accurately as possible so that the revenue target can approach the potential and penetrate the market in the face of competition.

**Figure 2 IE Matrix for Optimizing Local Tax Revenue  
Tana Toraja Regency**

		Strong (3.00-4.00)	Average (2.00-2.99)	LOW (1.00-1.99)
Total Nilai EFAS = 3.22	4	3	2	1
	3	1. Grow and Build	2. Grow and Build	3. Maintain and maintain
	2	1. Grow and Build	2. Maintain and maintain	3. Harvest or divest
	1	1. Maintain and maintain	2. Harvest or divest	3. Harvest or divest
		Total Nilai IFAS = 3.17		

## SWOT Analysis Results

In determining priorities and linkages between strategies based on the weighting of the SWOT, then the interaction of a combination of internal and external factors is carried out. As the object in the formulation of the SWOT matrix is the Regional Government of Tana Toraja Regency. The SWOT matrix for optimizing local tax revenue in Tana Toraja Regency is presented in Table 5.5.

**Table 3 SWOT Matrix for Local Tax Optimization in Tana Toraja Regency**

	<b>Strength (S)</b>	<b>Weakness (W)</b>
	Tax Verification Laws and Regulations Regarding Local Taxes Are Available And Relevant To The Needs Of Local Tax Collection Service Offices Spread In Every District / City Registration, Identification And Financial Administration Systems Are Information Technology Based With Online Systems. The Variation of Services Provided Promotes Local Wisdom Using One-Stop One-Stop Administration System	Human Resources are not maximized in professional regional revenue management Capacity, effectiveness and efficiency of work units in providing prime quality services in tax services are not yet maximized Transparency and accountability of local revenue management systems and procedures have not been realized Systems and procedures in services have not been maximally enforced Tendency to be favoritism in The provision of human resources services is not proportional to the working area and service coverage
<b>Opportunity (O)</b>	<b>S-O strategy</b>	<b>W-O strategy</b>
The potential for local taxes has not been optimally explored. The Number of Taxpayers that Continues to Increase Economic Growth Supports Local Culture Stakeholder Participation	Optimizing the Regional Tax Intensification and Extensification Program Carrying Out Data Collection Effectively Building Cooperation with All Related Parties in Collecting Local Taxes	There is an Increase in the Tax Advisory Team Increasing Human Resources of Taxpayers and Local Tax Apparatus Increasing Administrative Efficiency and Reducing Collection Costs
<b>Threat (T)</b>	<b>S-T strategy</b>	<b>W-T strategy</b>
The level of public participation in paying taxes has not been satisfying Geographical and a wide working area so that the community has not fully been able to access the forms of public services offered The level of community income is not evenly distributed so that the fulfillment of the needs of life for the middle and lower economic community is prioritized over the obligation to pay taxes Weak Knowledge of IT Enforcement Weak Law Lack of Revenue Coordination of Regional Revenue Generating Work Units	Increasing Participation Increasing Supervision and Evaluation of Taxpayers Making Clear and Legally Enforcing Regional Regulations Increase Knowledge of IT Strengthening Law Enforcement	Good Apparatus Coordination Increases Socialization The existence of an online tax application annual work program provides training



Source: Data processed in 2020

The strategy for increasing local taxes should aim at comprehensive goals that have comprehensive program integration. The strategy is expected to increase local taxes from existing regional potentials. One method that can be used to develop a strategy for optimizing local tax revenue in Tana Toraja Regency is a SWOT analysis. The SWOT analysis in this study was conducted using a questionnaire and interviews with predetermined respondents. The analysis is carried out to see and examine the factors that influence the strategic policies to be taken by decision makers.

### **Results of Importance Performance Analysis (IPA)**

The interest-satisfaction matrix in the form of a Cartesian diagram classifies attributes into four quadrants, namely quadrant I, quadrant II, quadrant III and quadrant IV.

This section discusses the mapping of performance values (x) and expectations (y), from these results a matrix consisting of four quadrants will be formed, each of which describes the priority scale in making policies, either in the form of improving performance or maintaining company performance. . The following is the performance distribution data and customer expectations

Based on the results of the Importance Performance Analysis (IPA) analysis, it can be seen that there are still 4 things that must be improved in the future, where public expectations are high but government performance in taxation is still relatively low, namely related to the requirements for complaints and easy tax complaints, easy tax administration management requirements, service officers fair in providing services and very reasonable tax processing costs.

### **Conclusion:-**

Based on the results of the analysis in this study, several conclusions can be drawn as follows:

1. The IFAS-EFAS matrix obtained a total IFAS value of 3.17, the total EFAS value is 3.22 illustrating that a strong internal position and a strong external position. This shows that the strategy for optimizing local tax revenue in Tana Toraja Regency is in cell 1, namely growing and building.
2. Based on the results of determining the SO strategy is the best strategy where the weighting value is the highest among other alternative strategies, but other strategies can be done to optimize local tax revenue, namely; a) Optimizing the Local Tax Intensification and Efficiency Program; b) Performing Data Collection Effectively; c) Establishing cooperation with all parties involved in local tax collection.
3. Based on the results of the Importance Performance Analysis (IPA) analysis, it can be seen that there are still 4 things that must be improved in the future, where public expectations are high but government performance in taxation is still relatively low, namely related to the requirements for complaints and easy tax complaints, easy tax administration management requirements, service officers are fair in providing services and tax management costs are very reasonable.

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