Evaluation Of Serang City Regional Regulation Number 17 Of 2010 Concerning Local Taxes in Serang City (Case Study of Hotel Tax on Boarding Houses)

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ABSTRACT
The focus of this research is the evaluation of Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes, especially Hotel Taxes on Boarding Houses in Serang City. In this evaluation, there are several problems in the implementation of the policy, such as the number of boarding houses with more than ten rooms not recorded by the Regional Revenue Agency (Regional Revenue Agency (Bapenda) Kota Serang, which makes boarding house owners with hotel tax categories not registered as taxpayers; Low level of awareness of hotel taxpayers on the boarding house of Serang City; The weak role of the government in approaching the taxpayer or going directly to the field; and the lack of socialization carried out by Regional Revenue Agency (Bapenda) Serang City. The theory used is the evaluation theory developed by Daniel Stufflebeam consists of four stages of evaluation aspects, namely CIPP. The qualitative descriptive method provides an overview of data analysis techniques using the Irawan model. The result of this study is that the implementation of the hotel tax policy on boarding houses in Serang City has not been running optimally. The hotel tax rate onboarding houses at a rate of 10% is still felt objection by the hotel taxpayer on the boarding house to make the taxpayer in arrears to pay the local tax. The lack of human resources, which is an important element in the success of policies that have data collection, registration, reporting, and evaluation of hotel taxes on boarding houses, is still experiencing a shortage. The available facilities and infrastructure are still inadequate. Socialization is still not optimal and thorough, so information about hotel tax policies on boarding houses is not conveyed properly, and weak enforcement of sanctions. Not yet optimally the contribution of hotel taxes on boarding houses to the Local Own-Source Revenue of Serang City Area from the regional tax sector.
Keywords: Evaluation, Regional Regulations, Dormitory Tax

Background

In this era of regional autonomy, the region was given wider and greater authority and responsibility to organize and take care of its household. The goal is to bring services closer to the community, make it easier for the community to control and directly monitor the use of funds derived from the Regional Revenue and Expenditure Budget, create healthy competition between regions and encourage innovation and creativity. As a consequence of the implementation of regional autonomy to regulate its household, the region needs its apparatus separate from the central government apparatus. Therefore, in addition to the main function of local government as a service provider to the community, the existence of automatic regional autonomy requires local governments to explore various potential regions.

According to Law No. 33 of 2004 concerning The Balance Between Central Government Finance and Regional Government, regional finance is the authority and ability to dig up its financial resources, which is supported by the financial balance between the Central Government and the Regional Government and between the Province and the Regency/Municipality which is a prerequisite in the local government system. The financial authority attached to each government becomes the region's authority to carry out regional autonomy. Freedom or authority aims to facilitate the use of local potential to prosper the community.

Serang City, as a newly formed autonomous region on August 10, 2007, which was established through Law No. 32 of 2007 concerning the Establishment of Serang City in Banten Province, faced challenges and problems that are quite complex in increasing the independence of its regions to be in line with other autonomous regions. One of the big challenges is efforts to increase the participation of the community in increasing Regional Income, especially Local Own-Source Revenue. The financial image of the local government will be reflected in the amount of Local Own-Source Revenue obtained. To increase the acceptance of Local Own-Source Revenue (PAD), local governments need to analyze the potential in the region and develop the potential as regional income.

The enactment of the hotel tax onboarding houses was first stated in the Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes. Boarding houses above ten rooms are taxed at 10% (ten percent) of income, a derivative of Law No. 28 of 2009 concerning Local Taxes and Regional Levies. Hotel taxes on boarding houses are considered to contribute to the Local Own-Source Revenue (PAD) of Serang City to provide progress on the development and welfare of the region's people. The enactment of this Serang City Regional Regulation makes every hotel owner/business person must pay taxes every year. But in its implementation, it turns out that there are still many who do not obey the area's regulations. In this study, researchers will only focus and research more deeply about hotel taxes on boarding houses. The income from hotel taxes on boarding houses against the Local Own-Source Revenue of Serang City Area in 2019 is as follows:

Table 1
Realization of Hotel Tax in Serang City in 2019

No	Uraian	Target	Realisasi	Persentase Kinerja	Persentase Kontribusi
1	Hotel Bintang Empat	1.800.000.000	2.235.679.176	124,20%	38,11%
2	Hotel Bintang Dua	1.100.000.000	1.719.362.316	156,31%	29,31%
3	Hotel Bintang Satu	950.000.000	808.455.995	85,10%	13,78%
4	Hotel Melati Tiga	800.000.000	964.815.166	120,60%	16,44%
5	Losmen/Rumah Penginapan/Pesanggrahan /Hostel/Rumah Kos	85.000.000	62.835.000	73,92%	1,07%
6	Cottage	65.000.000	74.493.779	114,61%	1,27%
	Total	**4.800.000.000**	**5.865.641.432**	**122,20%**	**100%**

(Source: Regional Revenue Agency (Bapenda) Serang City, 2019)

Table 1.1 The above shows that the lowest contributor to hotel tax contributions is obtained from hotel taxes on inns/lodging houses/boarding houses/hostels, which is 1.07%, with the realization of tax revenues of 62,835,000 or 73.92%, which does not reach the target set at 85,000,000. There is no data on the realization of hotel taxes on boarding houses specifically or specifically in Serang City because the account codes for the income of boarding houses, inns, lodging, boarding houses, and hostels are equated. However, the realization data has shown that hotel tax revenue on boarding houses is very low, indicating a problem in realizing hotel taxes on boarding houses in Serang City.

Local regulations are not only made and enforced just like that but also must be implemented properly under the mandate of existing laws and regulations. Local regulations also need to be reviewed to adjust to the times and conditions in existing policy and environmental targets. The evaluation aims to determine whether there are gaps in the implementation of Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes, especially hotel taxes on boarding houses. Departing from this thought, the evaluation of the implementation of hotel tax policy on boarding houses is important to get an overview of the success of Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes, especially hotel taxes on boarding houses in Serang City.

In the researchers' initial observations in the field, researchers found several problems, especially in evaluating hotel tax policies on boarding houses in Serang City. Therefore, an objective and in-depth study is needed to analyze the obstacles experienced by the Serang City Government in exploring the potential of regional income derived from local taxes, especially hotel taxes on boarding houses.

Literature Review
Evaluation of Public Policy

Evaluation is an activity to assess the level of performance of a policy. According to Subarsono (2013: 119), a new evaluation can be done if a policy has run enough time. There is no exact time limit on when a policy should be evaluated. If the evaluation is done too early, the *outcome* and impact have not been seen. The more strategic a policy is, the longer the grace period is needed to evaluate. Conversely, the more technical the nature of a policy or program, the evaluation can be done relatively quickly since the establishment of the policy concerned.

Hotel Tax on Boarding Houses

According to Siahaan (2005: 245), a Hotel tax is a tax on hotel services. A hotel is a building specially provided for people to stay/rest, obtain services, and other facilities at a fee, including other buildings, fused, managed, and owned by the same party, except by shops and offices. A hotelier is a private person or entity in any form that in the company environment or his work does business in lodging services.

Siahaan (2005: 247-248) states that the object of hotel tax is the services provided by the hotel with payment, including the services as below:

a. Lodging facilities or short-term facilities. In this sense, lodging houses include boarding houses with several rooms of ten or more that provide facilities such as lodging houses. Lodging facilities / short-term stay facilities include tourism huts (*cottages*), motels, tourist guesthouses, *hostels*, inns, and lodging houses.

b. Supporting services such as completeness of lodging facilities or short-term residences that provide convenience and comfort. The hotel provides supporting services, including telephone, fax, telex, photocopying, washing service, iron, taxi, and other transportation.

c. Sports and entertainment facilities are provided specifically for hotel guests, not the public. Sports and entertainment facilities include a fitness center, swimming pool, tennis, golf, karaoke, pub, and discotheque, provided or managed by the hotel.

d. Room rental services for events or meetings at the hotel.

Based on the above understanding, it can be concluded that the object of the hotel is a service provided by the hotel with payments, including lodging house services, one of which is a boarding house of more than ten rooms.

CIPP Evaluation Model

Daniel Stufflebeam (in Wirawan 2011: 92) developed the CIPP Evaluation Model in 1966. This model consists of four types of evaluations: Context Evaluation, Input Evaluation, Process Evaluation, and Product Evaluation.

1. Context Evaluation. According to Daniel Stufflebeam, Evaluate context to answer what needs to be done? *What needs to be done*? This evaluation identifies and assesses the underlying needs for achieving policy objectives *(outcome).*

2. Input Evaluation. Evaluate inputs to find answers to questions: What to do? (*What should be done*). This evaluation identifies problems, assets, and opportunities to help decision-makers define goals, priorities and helps broader groups of users to assess the goals, priorities, and benefits of the program, assess alternative approaches, action plans, staff plans, and budgets for feasibility and potential *cost-effectiveness* to meet targeted needs and objectives.

3. Process Evaluation. The evaluation process seeks to find answers to the question: is the program being implemented? (*Is it being done?*) This evaluation seeks to access the plan's implementation to help program staff carry out activities and help a broader group of users assess the program and interpret the benefits.

4. Evaluasi Produk. Evaluasi produk diarahkan untuk mencari jawaban atas pertanyaan: *Did it succed?* Evaluasi ini berupaya mengidentifikasi dan mengakses keluaran dan manfaat, whether planned or unplanned, both short-term and long-term.

Method

The research method used in this study is a qualitative research method by relies on unstructured interviews, observations, and documentation studies. This research forges loci in Serang City, Banten Province. This study targets policy actors involved in implementing and evaluating Regional Regulation No. 17 of 2010 on Local Taxes case studies of hotel taxes on boarding houses in Serang City and boarding house owners or taxpayers as secondary informants. Data analyst techniques using the Irawan model technique (2006: 5.27), which consists of collecting raw data obtained from in-depth interviews, field observations, and library studies, processing records into written or transcript data forms, Coding, rereading all the data that has been transposed and then taking keywords, Categorizing the data, simplifying the data by tying concepts into one frame of mind, taking provisional conclusions, triangulating or checking and rechecking between one source and another and concluding.

The source, triangulation, and member check used the data validity technique. The technique in determining informants uses *purposive techniques*, which means that researchers choose certain people who are considered to provide the necessary data and have an important role in the Implementation of Serang City Regional Regulation Number 17 of 2010 concerning local taxes, especially hotel taxes on boarding houses with a category of more than ten rooms, making it easier for researchers to obtain the necessary data and information. The informants in this study include:

Table 2
Research Informant

No	Nama Informan	Status Informan	Kode Informan	Ket
1.	Tb Ridwan Ahmad, S.Pt	Ketua Komisi III DPRD Kota Serang	A_{1-1}	*Key informan*
2.	Rahmatullah	Anggota Komisi III DPRD Kota Serang	A_{1-2}	*Key informan*
3.	Mad Buang, SE	Ketua Bapemperda DPRD Kota Serang	A_{2-1}	*Secondary Infroman*

4.	Bayu Aji Pratama, S.IP, M.Si	Kepala Bidang Pengelolaan Pendapatan Daerah I	B$_{1-1}$	*Key informan*
5.	Ismet Pebiyanto, S.Sos, M.Si	Kepala Sub Bidang Pajak Hotel dan Pajak Restoran	B$_{2-1}$	*Secondary Infroman*
6.	H. Hifni	Wajib Pajak Hotel atas Rumah Kos	C$_{1-1}$	*Secondary Infroman*
7.	Sri Trisnaningsih	Wajib Pajak Hotel atas Rumah Kos	C$_{1-2}$	*Secondary Infroman*
8.	Darmono	Pemilik Rumah Kos	C$_{2-1}$	*Secondary Infroman*
9.	Wawan Kostiawan	Pemilik Rumah Kos	C$_{2-2}$	*Secondary Informant*

(Source: Researchers, 2021)

Results And Discussion

To find out how the Evaluation of Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes, especially boarding houses, which is one of the objects of hotel taxes, the following is described using the CIPP model policy evaluation theory developed by Stufflebeam; this policy model consists of four stages of evaluation, they are:

1. **Context Evaluation (*context*)**
   a. Policy Background

      The background of the formation of local regulations regarding local taxes is based on a philosophical foundation that considers the view of life and awareness of the importance of local taxes as a prima donna, which is a potential that can be well explored to boost the original income of the region. The sociological foundation that considers regional income sourced from taxes is very important for the region's needs and the community's interests. The juridical foundation provides a reason that illustrates that the regional regulations formed are provisions of the laws and regulations on it. In addition to the many hospitality potentials in Serang City that are taxed, Serang City, as the provincial capital, also has other potentials, namely the establishment of boarding houses so that regulation is needed that can require contributions or contributions from boarding house entrepreneurs to increase the original income of the region in Serang City through regional tax collection.

   b. Policy objectives

      The purpose of establishing local regulations regarding local taxes, especially hotel taxes on boarding houses, is solely to increase and increase the original income of the Serang City area sourced from the regional tax sector. Local tax revenues, especially hotel taxes on boarding houses, are important sources of regional income to finance government, development, and community affairs.

   c. Policy objectives

The target of the policy of the regional regulation of Serang City Number 17 of 2010 concerning local taxes, especially hotel taxes on boarding houses, is people who already have boarding house businesses whose number of rooms is more than ten that stand in the Serang City area. In addition, renters of boarding houses can also be targeted by this policy because of the tax collection system that uses the self-assessment system, which is a system that charges the determination of the amount of tax that must be paid by the taxpayer independently.

But in its implementation, the target of this policy has not been evenly distributed because there are still some taxpayers who do not pay their taxes to the regional government of Serang City. The object of the tax in question is a boarding house entrepreneur who, until now, has not been recorded as a taxpayer by the Serang City government.

d. Policy Rates

According to Law No. 28 of 2009 concerning Local Taxes and Regional Levies, hotel tax rates are 10% (ten percent). The relevant district/city regulations determine them. For this reason, the regional government of Serang City is given the discretion to set tax rates that are considered per regional conditions and existing potentials by not exceeding the rate of 10%.

A boarding house of more than ten rooms is one of the objects of hotel tax equated with a hotel, set at 10% as stated in Article 6 of The City of Serang Regional Regulation Number 17 of 2010 concerning Local Taxes. But in its implementation with the maximum rate set, the hotel tax policy on boarding houses is still not optimal because some homeowners cost more than ten rooms and feel objected to the cost house rate equated with hotels.

e. Basic needs that must be fulfilled

The most important need to support the implementation of this regional regulation is the resources of the apparatus. What must be assessed first in evaluating a policy is the apparatus's resources that define the policy itself. The resources of the apparatus must also be firm against boarding house owners who try to avoid the obligation to pay taxes by imposing sanctions or until the closure of boarding houses. However, Regional Revenue Agency (Bapenda), which should be a mainstay weapon for the Serang City government in increasing Local Own-Source Revenue in the tax sector, can be said to still not be optimal in implementing the hotel tax policy on this boarding house.

2. Input Evaluation (Input)

a. Human Resources

Regional Revenue Agency (Bapenda) Serang City was only formed in 2021, which makes Regional Revenue Agency (Bapenda) still lacking human resources. Regional Revenue Agency (Bapenda) was previously incorporated in the Serang City Financial and Asset Management Agency in regional revenue. With the establishment of the Regional Revenue Agency as a regional device organization in Serang City, it is expected to grow the original income of the region with professionalism in managing regional tax revenues.

b. Facilities and Infrastructure

The availability of facilities and infrastructure in the Regional Revenue Agency (Bapenda) Serang City can still be inadequate. The existing system of collecting hotel taxes on boarding houses should also be able to be improved and updated. The system used is still manual. Therefore, it is still possible to leak and lie about the amount of taxes deposited to the local government in the reporting system. If the system can be updated, then in every boarding house can be installed transaction recording devices in the form of tapping boxes that can monitor taxpayers in calculating, paying, and reporting taxes to local governments, as has been applied in several major cities in Indonesia to minimize the possibility of Local Own-Source Revenue leaks.

c. Policy steps

The effort that must be made to implement the hotel tax policy on boarding houses is using intensification and extensibility. Intensification is optimizing the excavation of potential tax revenues on existing or already recorded tax objects or subjects. It was optimizing the potential that already exists. Furthermore, extension is to look for potential that does not yet exist by targeting an increase in the number of taxpayers who can participate in paying taxes. Extensibility is a supervisory activity for taxpayers who have qualified but have not registered with the local government to be given NPWPD following existing tax laws and regulations. However, these measures have not been fully realized. This can be seen from the many tax potentials that have not been recorded as taxpayers in Serang City.

d. Supporting regulations

Every regional regulation made is still general, and the regional regulation of Serang City Number 17 of 2010 concerning Regional Taxes. For this reason, there is a need for support in its implementation, namely technical regulations in the form of Mayor regulations. However, the technical regulations that have been made in the form of schedules do not apply to the implementation of hotel taxes on boarding houses. The rules became the reference for implementing only the regional regulation of Serang City Number 17 of 2010 concerning Local Taxes. Based on the policy implementation report results, this regional regulation already includes procedures for collecting hotel taxes on boarding houses. However, the absence of specific technical regulations for enacting a hotel tax policy on boarding houses makes small things that should be applied, such as sanctions rules, not enforced as they should.

3. Process Evaluation (*Process*)

a. Activities in Policy Implementation

The mechanism of collecting hotel taxes in which there is also a boarding house tax object explained by the head of the regional revenue management of Serang City is data collection and monitoring carried out every day and billing. Taxpayer data collection is carried out for tax objects that have been registered or not registered, also done to update data on the addition or reduction of the number of existing rooms and temporary or permanent closures. In addition, if there are arrears of tax payments, billing will be done, and the provision of notification letters. But the collection process explained is not following what happened in the field because it has never been done billing directly to the hotel taxpayer on boarding houses. The processing process only comes to data

collection, although it is still uneven. This is seen from the researcher's interview with taxpayers who have been registered and have Local Taxpayer Identification Number (NPWPD) but only once paid their taxes to the local government after eleven years of local tax policy running in Serang City. This indicates no proper follow-up for hotel taxpayers on boarding houses that do not pay their taxes.

b. Policy Socialization

Researchers' findings in the field of socialization conducted by the Regional Revenue Agency (Bapenda) to the community related to hotel tax policy on boarding houses are still considered less for boarding owners, including taxpayers. This is based on interviews with some taxpayers who do not know much about the hotel tax rules on boarding houses in Serang City. Meanwhile, the Head of Regional Revenue Management of Regional Revenue Agency (Bapenda) Serang City revealed that the last socialization was carried out at the beginning of the formation of the Regional Revenue Agency (Bapenda) in 2020, which was covered by hotel taxes or boarding houses. This proves that the information that has long been conveyed by Regional Revenue Agency (Bapenda) does not reach the boarding house taxpayer because, over time, the number of boarding owners who should be taxpayers is not aware of the local policy on hotel taxes on boarding houses, this is evidenced by the findings of researchers contained in the results of the study.

c. Policy Hindrance

The challenges experienced by Regional Revenue Agency (Bapenda) begin from internal challenges in the system. So in its implementation, there are several obstacles experienced by Regional Revenue Agency (Bapenda) to implementing hotel taxes on boarding houses. The obstacles experienced include the lack of a coordinating system for permits issued by DPMPTSP and the unavailability of infrastructure that can record the owner's income of the cost. This is very prone to tax leaks and fraud committed by the boarding house owner in his reporting. In the permits issued, Regional Revenue Agency (Bapenda) apparatus is often faced with lies committed by taxpayers, one of which is licensing that is different from realization in the field, to reduce regional income that should be high to be insignificant. In addition, the breakdown of boarding house ownership should amount to more than ten rooms to less than ten rooms due to different ownership.

d. Cooperation

The internal cooperation that has been carried out is always holding internal meetings before going down to the field by dividing the appropriate tasks and conducting data checks and verifications first. Cooperation is carried out between Regional Revenue Agency (Bapenda) employees and needs to be built good cooperation between the local bureaucracies in Serang City. In the implementation of the hotel tax policy on boarding houses, it involves cooperation between the Regional Revenue Agency (Bapenda) and DPMPTSP (one-stop permit services board) related to the licensing of the establishment of boarding houses, Public Order Enforcers Police related to sanctions in the field in the form of closing boarding houses, as well as BJB Bank which is a place to pay taxes for verification related to current accounts and so on.

Based on a report from the head of the Regional Revenue Agency (Bapenda) regional revenue management sector, the cooperation and communication that has been carried out between the local bureaucracies have been good. However, cooperation in the success of this policy is not enough to involve only the local bureaucracies or related institutions. Still, communication with the community as a boarding house taxpayer is also very important to convey information to the taxpayer. However, because it happened on the ground, the communication between Regional Revenue Agency (Bapenda) officers and hotel taxpayers over boarding houses can still be lacking. Such as submitting tax returns owed to taxpayers who are not given directly to the owner but through intermediaries, namely boarding house guards. In addition, socialization is still very lacking, so the information that should be conveyed becomes hampered.

e. Policy Sanctions

Taxpayer compliance is very important in taxation, so tax sanctions are imposed. Sanctions are given if it is found that taxpayers are underpaid, do not pay, mismatches of tax reporting, delays in payments to fraudulent practices carried out by taxpayers. Based on Serang City Regional Regulation Number 17 of 2010 concerning Local Taxes, which regulates hotel taxes on boarding houses, there are administrative sanctions and criminal sanctions. Administrative sanctions include fines, interest, and increases. The sanction in the form of a 2% fine written in the regulation has never been applied by Regional Revenue Agency (Bapenda). This is in line with the recognition of one of the hotel taxpayers for boarding houses who do not pay taxes for approximately ten years but have never been sanctioned either in interest or the closure or removal of boarding houses. Apart from existing constraints, weak enforcement of sanctions can also affect taxpayers' non-compliance in paying taxes owed.

4. **Evaluation of Results (*Product*)**

a. Policy Achievement

The realization of hotel taxes on boarding houses in 2019 of only 62,835,000 figures is much lower than the cost tax target in 2019 of 85,000,000. So far, hotel tax revenue on boarding houses is still relatively low in contribution. For this reason, local governments, as drivers, must be able to more firmly follow up on findings that cause tax leaks by making improvements either in the system or from taxpayer fraud by making repairs.

With the source of funds and budget owned by the Serang City government, it only requires more attention and commitment to maximize hotel taxes on this boarding house. Moreover, Serang City as the capital of Banten Province is certainly a lot of highlights for policy implementers, especially in the scope of Banten Province to set a good example for other regions.

b. Policy Impact

Based on the results of interviews with several boarding house owners in Serang City, most did not feel a significant impact because they saw development in Serang City which still has not increased; for example, there is still many street lighting that does not work in some places or areas in Serang City. The impact of the hotel tax policy on boarding houses if the policy implementer can implement the policy properly, the

development in Serang City will also progress. Because along with the rapid development of Serang City, the hotel tax revenue on boarding houses is worth considering.

Conclusion

Based on the results of research and research findings that researchers have obtained regarding the evaluation of regional regulations in the regional tax article of the hotel tax, especially the category of boarding houses whose application has been running for approximately 11 years, it can be concluded by researchers that the implementation of hotel tax policies on boarding houses that have been running so far has not been running optimally. Based on the results that researchers developed with Stufflebeam's theory, in the evaluation of context, the determination of hotel tax rates on boarding houses at a rate of 10% is still felt by hotel taxpayers on boarding houses to make taxpayers in arrears in the payment of local taxes. Furthermore, at the input evaluation stage, the lack of human resources is an important element in the success of policies that have data collection, registration, reporting, and evaluation of hotel taxes on boarding houses are still experiencing a shortage of facilities and infrastructure available is still not there. In the evaluation of the process, the socialization and communication that has been established are still not maximal and thorough, so information about the hotel tax policy on boarding houses is not conveyed properly, weak enforcement of sanctions is also a trigger for hotel taxpayer non-compliance with boarding houses will always occur. The most important research problem is the optimal contribution of hotel taxes on boarding houses to the Local Own-Source Revenue of Serang City Area from the regional tax sector at the product evaluation stage. This can be seen from the realization of municipal income attack the category of hotel taxes on boarding houses whose realization does not exceed the predetermined target.

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