

The Effect of Collecting Advertisement Tax, Restaurant Tax and Parking Tax on Makassar City Original Regional Income (PAD)

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ABSTRACT

This research aims to examine how the collection of rec tax, restaurant tax, and parking tax influences the efforts of the city of Makassar to increase its regional natural income and the impact of tax collection on efforts to increase regional natural income (PAD). This research uses advertising tax contributions, restaurant tax contributions, and parking tax contributions as independent variables. Meanwhile, the dependent variable in this research is local original income. The population in this study is government officials within the Makassar City Revenue Service. The sample will be selected using a purposive sampling technique. The data analysis method used is multiple linear analysis. The results of the regression test show that the collection of advertising tax, restaurant tax, and parking tax has a positive effect on increasing local revenue in Makassar City. This means that the higher the advertising tax collected, the greater the regional income will increase.

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Introduction

Tax policy in Indonesia is still limited to only a few commodities, namely cigarettes, alcohol, and salty drinks. However, the tax policy still does not cover all types of cigarettes and salty drinks, so there is still room for development. In addition, it is estimated that higher taxes will reduce the consumption of unhealthy commodities and increase state revenues. The implementation of regional autonomy in Indonesia allows regional governments to independently increase regional income potential by using talent that can increase their regional income (Bosire et al, 2019). In Europe, several countries have implemented or are considering digital taxes on global technology companies. This signals a trend in Europe to take more aggressive steps in regulating global technology companies that have a significant influence on digital markets (Geringer, 2021). Tipping can be an undeclared gift of cash, thereby eliminating taxes that should be collected. This is a problem because tipping can be a significant source of wealth for service workers, but if it is not declared, it can result in a loss of government revenue (Gossling et al, 2021).

One of the areas that makes the district successful is Regional Original Income (PAD). PAD is regional income which consists of the wealth and resources of local regional governments, including taxes (Siregar and Kusmiawaty, 2022). Makassar is one of the Indonesian cities that is growing relatively quickly, marked by the development of development projects, shopping centers, restaurants, hotels, tourism and other public facilities. With this potential, the Makassar City Government, as an autonomous region that regulates its own households, is making various efforts to increase its income. The regional tax revenue is then used to finance the Makassar region. Increasing PAD is carried out by increasing regional tax revenues, for example through rec, restaurant and parking taxes.

Regional income (PAD) based on Law Number 1 of 2022 concerning Regional Government means that regional governments need to produce regional sources of income or fiscal income when operating their budgets (Nur, 2018). Regional taxes According to Raharjo (2009), regional taxes are a community's obligation to transfer some of its wealth to its region as a result of circumstances, events or activities granting certain status, and not as a punishment or loan. Advertising tax is the birth of print and electronic media which are used as a large commercial consumer mode, one of which is the most popular is through advertising media (Erawati & Rahmawati, 2016). Restaurant tax based on Law no. 28 of 2009 is a restaurant service tax. To impose a restaurant tax, a state government must first pass regulations regarding the restaurant tax itself. Parking tax is a tax levied by individuals or legal entities for the maintenance of parking spaces outside road bodies which are related to the safety of motorized vehicles and are determined based on applicable laws and regulations (Sudarmana & Sudiarta, 2020).

Looking at the potential of the city of Makassar, regional income in the form of taxes related to industrial development and maximization, based on data from the last year 2015-2019, the realization of related taxes is increasing from year to year, a rapid development. to industry. Every year it is influenced by tax increases which greatly affect the development of the city of Makassar. From 2016 to 2017, the target for the remainder of 2016 and 2017 was 100.62%, but the restaurant tax collection target increased each year, and in 2015 and 2016, restaurant tax collection was below 100%. Based on mutual agreement based on the principle of justice. Between 2017 and 2019, more than 100 fixed income tax targets were increased due to several factors, including (1) increasing interest in restaurant visitors, (1) 2) changes in the number of restaurants, and (3) restaurants. has the potential to become a reality. Increase tax deductions every year.

Table 1. Target and Realization of Makassar City Restaurant Tax 2015-2019

Tahun Anggaran	Target (Rp)	Realisasi (Rp)	Persentase (%)
2015	16.000.079.000	16.936.119.593	105,8%
2016	25.590.346.000	18.354.864.487	71,73%
2017	26.000.000.000	41.663.920.073	160,25%
2018	38.000.000.000	44.880.644.239	118,11%
2019	50.000.000.000	68.231.121.022	126,8%

Source: *DISPENDA Kota Makassar, 2022*

From 2016 to 2017, the target for the remainder of 2016 and 2017 was 100.62%, but the restaurant tax collection target increased each year, and in 2015 and 2016, restaurant tax collection was below 100%. This can be caused by several factors. For example (1) multiple conditions that make restaurants uncomfortable, (2) taxpayers do not know how to pay their taxes, (3) taxpayers lack transparency in reporting annual income, etc. Based on mutual agreement based on the principle of justice.

Table 2. Target and Realization of Makassar City Parking Tax 2015-2019

Tahun Anggaran	Target (Rp)	Realisasi (Rp)	Persentase (%)
2015	13.000.000.000	9.747.200.000	74,97%
2016	15.000.000.000	13.722.990.000	91,48%
2017	30.000.000.000	16.300.000.000	54,33%
2018	40.020.000.000	14.070.051.300	35,15%
2019	46.433.212.000	17.692.959.540	38,10%

Source: *DISPENDA Kota Makassar, 2022*

From 2015 to 2019 in Makassar City it has not been realized optimally, where it tends to experience a decline as a result of increasing targets which continue to increase every year, taking into account the potential revenue from parking levies. Apart from that, it is also due to various factors, including lack of supervision. Therefore, PDparking Makassar Raya needs to improve the management of parking fees which will lead to the optimization of parking fees.

Table 3. Target and Realization of Makassar City Recreational Tax 2015-2019

Tahun Anggaran	Target (Rp)	Realisasi (Rp)	Persentase (%)
2015	16.000.079.000	16.936.119.593	105,8%
2016	25.590.346.000	18.354.864.487	71,73%
2017	26.000.000.000	41.663.920.073	160,25%
2018	38.000.000.000	44.880.644.239	118,11%
2019	50.000.000.000	68.231.121.022	126,8%

Source: *DISPENDA Kota Makassar, 2022*

It can be seen how effective the level of revenue collection is from the existing potential. The advertising tax administered by the Regional Revenue Agency (Bapenda) of Makassar City in 2017 reached a very significant figure, where in 2015 - 2019 it was vulnerable to experiencing ups and downs in income and not meeting realization every year which continued to rise.

Some of the previous research related to the subject of personal tax is Rusdi (2014), Kobandaha and Wokas (2016), and Nur (2018) regarding the collection of personal tax in a region and city based on the results of different research. This research has one thing in common, namely to find out how much the contribution of rectlam taxes to the development of a region, as well as the potential of rectlam taxes. The research results show that overall, as in the research of Kobahanda and Wokas (2016), it appears that the level of efficiency of account tax is very low and the impact is very small. However, it can affect the income of Regional Asli (Kotamobagu City).

The results of Rusdi's (2014) and Nur's (2018) studies show that the contribution of personal taxes (Makassar City) to improving the economy and community development is very small. Because every year the realization of actual tax income is always approaching a decline in its realization. Apart from that, regarding restaurant tax, several previous studies related to this research are Wardiman (2020), Amalia et.al (2020), Siregar and Kusmiawaty (2022) and Angreni et.al (2022). The results of the four show the same results, namely that restaurant tax has a positive and

significant effect on regional natural income. Restaurant tax payments are made using SSPD (Regional Tax Payment Letter) which is carried out by the regional revenue service.

This is the same as Sukmawati and Ishak's (2019) research that corporate taxes have a significant effect on PAD in Bandung City simultaneously. Thus, restaurant tax revenues are better or higher in proportion to the increase in PAD obtained in the city of Bandung. The influence of restaurant tax on PAD is 35.2%. In fact, in a study conducted by Dantes and Lasminiasih (2019) the retail tax succeeded in exceeding the target in collecting restaurant taxes, including tax awareness, technological information-based tax, socialization of tax obligations, and other steps. Apart from that, other factors also influence this matter, namely awareness of food/drink processing itself, because they already know the importance of paying taxes, where taxes are used for regional development, such as infrastructure and other needs.

Regarding parking taxes, researchers have obtained several previous studies, including Iain Alim (2016), Indasari et al (2020) and Siregar and Kusmiawaty (2022), which are based on the results of research on their third hypothesis, namely that parking taxes have a significant impact on PAD. This can happen because parking tax fees increase local taxes. Regional taxes are one of the factors that can increase PAD.

Other research states that the effectiveness of parking taxes is still very low, such as research by Rahmadhini (2015) which states that the contribution of parking taxes to increasing PAD in the city of Jombang is still not optimal, but can be said to be moderate or quite good. According to the organizer's report, there are problems in collecting parking payments, which is based on the reality, lack of human resources for field supervision, the goal of parking payments is not commensurate with the potential that exists, is possible and can be realized. inequality, limited parking spaces and low awareness of taxpayers to pay taxes.

This research aims to examine how the collection of rec tax, restaurant tax, and parking levy affects the efforts of the city of Makassar to increase its regional natural income. The impact of tax collection on efforts to increase regional natural income (PAD). Meanwhile, this research should contribute to future scientific developments and serve as a model for further research. It is also hoped that this research can provide information and a general picture about the growth rate of tax revenues and the efficiency of restaurant tax collection to the general public, especially consumers who target advertising, food and parking costs. Level of Efficiency of Regional Restaurant Tax Collection Asli Makassar City Restaurant Tax Collection Revenue (PAD).

Literature Review

Absolute Obligation Theory (Filiction Theory)

The theory used in this research is the Theory of Absolute Obligation (Bakti Theory) which explains that "The state has the absolute right to collect taxes from its people". The public realizes that "Paying taxes is a necessity as a sign of devotion to the country so that the country's government runs well and smoothly." Based on this theory, the basis of tax regulations lies in the relationship between the people and the state, namely that the state has the right to collect taxes while the people are obliged to pay taxes.

Understanding Tax

Waluyo (2013) believes that tax is a mandatory payment to the government that is owed based on law to force people or entities because they do not receive compensation directly and is used for the government's needs to achieve the greatest social welfare of the people. Subhan (2017) believes that taxes are people's contributions to the state treasury that are regulated by law (which can be enforced) without receiving compensation (for services), which can be directly allocated to pay public expenses. Lamia (2015) believes that tax is a legal payment by people to the treasury (enforceability) without reciprocity (co-interpretation) which can be directly proven and used to pay public expenses. Oleh, therefore, taxes are the responsibility of the people to the state treasury and they make mandatory payments to the government, which are used for development and construction to achieve the welfare of all the Indonesian people.

Local tax

The definition of regional tax based on Republic of Indonesia Law no. 28 of 2009. Regional tax is a mandatory payment by a person or community without direct payment to the region which can force local administration and regional development financing. Raharjo (2009) states that regional tax is the obligation of a community to transfer some of its wealth to its territory as a result of circumstances, events or activities that give it a certain status, not as a loan or credit.

Advertisement tax

Advertisement tax is one of the strategies used by companies to reduce their tax burden. However, the use of advertising tax can have a negative impact on the company, such as a negative impact on the company's reputation and loss of consumer trust (Granda, 2021). Tax collection in Indonesia is based on a clear and strong legal basis that must be followed by citizens and stakeholders. Legal basis for the imposition of tax refunds: (1) Law No.28 of 2007 concerning the third amendment to Law No.6/1983 concerning general

provisions and procedures for taxation (2) Cabinet Regulation No.65 of 2001 concerning Regional Taxes, (3) Regulations state/city Reclame taxable area. Regent/Mayor Regulations on Receipt Tax are regulations that implement regional recttax regulations in the relevant district/city. The basis for determining advertising tax is the advertising rental value (NSR), namely the value that is the basis for calculating the amount of advertising tax (Siahaan, 2005). The NSR calculation takes into account the location, type, implementation time and size of the fishing media. NSR is calculated as follows: (1) advertising installation costs; (2) Advertising maintenance costs; (3) duration of fishing facilities; (4) strategic value of the location; and (5) type of fish. Advertising taxes can be a significant burden for companies, especially large companies. This may result in companies considering reducing advertising costs or looking for other ways to reduce the impact of the tax (Chowdury, 2017). Imposing advertising taxes can also be a challenge for tourism companies, which must consider the effect on service prices, customer satisfaction, and company competitiveness (Marmul et al, 2020).

Restaurant tax

Tax is one of the macro-environmental factors that can influence restaurant business financing (Lin et al, 2020). PBJT is a tax paid by final consumers for the consumption of certain goods and/or services. Certain goods and services include food and/or drinks provided, sold, and/or delivered, either directly or indirectly, or through orders by restaurants (Jones-Smith et al, 2020). Restaurant tax according to Law No. 28 of 2009 is a tax on restaurant services. Before imposing a restaurant tax, the state government must first issue local regulations regarding restaurant taxes. This regulation is contained in Regional Regulation Number 3 of 2010. Restaurant tax has an important role in Original Regional Income (PAD) and is used to fund regional government expenditures such as administration, infrastructure, education, and health facilities, as well as other regional government activities (Al Kautsar, 2020). Food tax collection requires proof of payment with a purchase order or receipt (BIII) and a tax rate certificate which must be shown by the taxpayer at the time of payment. All restaurant business operators who act as taxpayers when collecting restaurant tax from consumers must use receipts or proof of order unless otherwise specified (BIII). A sugar-based beverage tax could reduce beverage sales and could impact employment numbers (Marinello et al, 2021). Restaurant tax, also known as sales tax or goods and services tax, is a tax imposed on sales of goods or services made by restaurants (Marinello et al, 2020).

Parking Tax

Parking tax is a tariff or fee charged to vehicles parked in certain areas, such as in cities or urban areas. Parking taxes can be used as a tool to manage clutter, reduce traffic, and improve road safety (Parmar et al, 2020). Parking tax is said to be a powerful tool to improve parking management and reduce traffic congestion in metropolitan areas (Wang et al, 2020). To reduce chaos, the government can regulate parking rates accordingly, so that the parking prices charged are not too high. "In addition, the government can improve the efficiency of the parking system, so that vehicles can be placed more efficiently (Tscharaktschiew & Reimann, 2021). According to Siahan (2005), parking tax is a tax levied on parking provided by private individuals or the public outside the highway authority and is related to or managed by the main business, including the provision of motorized vehicles or motorized vehicle parking facilities, whether vehicles or not. Paid workshops. The legal basis for imposing parking fees is contained in Law No. 28/2009. According to Regional Regulation Number 13 of 2002 concerning Parking Tax, Park Taxpayers are individuals or business entities that organize park activities, as referred to as Park Taxpayers. The parking tax proposed by Siahaan (2005) includes the provision of parking spaces provided in connection with main activities and the provision of parking spaces provided for commercial activities, including the provision of space for daily needs, the provision of parking spaces outside. mobile use. should be done. Managing roadside parking can affect congestion, environmental sustainability and road safety (Manville & Pinski, 2021). Parking taxes can be a tool to reduce city clutter and reduce traffic, but they can also be a significant burden on vehicle owners, especially if parking prices are too high. In addition, parking taxes can be a means to fund the development of transportation infrastructure (Rosenblum et al, 2020). Appropriate parking rates can reduce traffic, increase public transportation use, and increase tax revenues. However, parking rates that are too high can lead to loss of consumers and loss of consumer surplus from unused parking spaces (Eliasson & Börjesson, 2022).

Locally-generated revenue

Regional Original Income (LGR) is defined as income generated directly by the region. LGR is the main source of income from the region. LGR obtained by the region comes from regional taxes, money from regional services, results from managing regional assets, and other legitimate sources of income (Azhari et al, 2021). Regional Original Income (PAD) is an important source of funds for regional governments. This is because

PAD can utilize regional potential to obtain higher income (Wachyadah, 2021). Local taxes are payments made by municipalities, as a result of which the costs of public entities are financed, which are not compensated directly, but whose implementation can be enforced. Increasing local original income can increase the development of infrastructure and public services, thereby improving the welfare of local communities (de Villena et al, 2022). The difference in income in each development area influences job acceptance in that area (Intan Prativi et al, 2020). Fund transfers from the central government have a significant effect on the local revenues collected by urban regional governments (Mwanga et al, 2020).

Previous Research

Some of the previous research related to the subject of personal tax is Rusdi (2014), Kobandaha and Wokas (2016), and Nur (2018) regarding the collection of personal tax in a region and city based on the results of different research. This research has one thing in common, namely to find out how much the contribution of rectlam taxes to the development of a region, as well as the potential of rectlam taxes. The research results show that overall, as in the research of Kobahanda and Wokas (2016), it appears that the level of efficiency of account tax is very low and the impact is very small. However, it can affect the income of Regional Asli (Kotamobagu City).

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In fact, in a study conducted by Dantes and Lasminiasih (2019), the retail tax succeeded in exceeding the target in collecting restaurant taxes, including tax awareness, technological information-based tax, socialization of tax obligations, and other steps. Apart from that, other factors also influence this matter, namely awareness of food/drink processing itself, because they already know the importance of paying taxes, where taxes are used for regional development, such as infrastructure and other needs.

Regarding parking taxes, researchers have obtained several previous studies, including Iain Alim (2016), Indasari et al (2020) and Siregar and Kusmiawaty (2022), which are based on the results of research on their third hypothesis, namely that parking taxes have a significant impact on PAD. This can happen because parking tax fees increase local taxes. Regional taxes are one of the factors that can increase PAD.

This development can also accelerate the development of parking spaces which will ultimately support PAD growth. Other research states that the effectiveness of parking taxes is still very low, such as research by Rahmadhini (2015) which states that the contribution of parking taxes to increasing PAD in the city of Jombang is still not optimal, but can be said to be moderate or quite good. According to the organizer's report, there are problems in collecting parking payments, which is based on the reality, the lack of human resources for field supervision, the goal of parking payments is not commensurate with the potential that exists, is possible, and can be realized. inequality, limited parking spaces, and low awareness of taxpayers to pay taxes.

Method

This research is descriptive research or a research method carried out using observational information to obtain information on a particular topic and to determine the implementation and impact of rec tax, restaurant tax, and parking tax on regional income (PAD) in Makassar city. In this research, objects/things with a certain number and characteristics are used as a population determined by the researcher to be researched, then conclusions are drawn. Government officials within the Makassar City Revenue Service will participate in this research. In this research, the researcher used a purposive sampling technique. The selection criteria for this selection are officials and employees of the Makassar City Revenue Service (BAPENDA). The instrument used in this research is closed data obtained from the Makassar City Tax Services Office. In measuring to describe the indicators that allow assessing the contribution of income tax to main regional income (PAD), the indicators in the table below are used which are based on the Ministry of Home Affairs:

Table 4. Contribution Criteria (Ministry of Home Affairs)

Presentase	Kriteria
0% - 10%	Sangat Kurang
10% - 20%	Kurang
20% - 30%	Sedang
30% - 40%	Cukup Baik
40% - 50%	Baik
Diatas 50%	Sangat Baik

This research is research paper carried out based on secondary data obtained from literature studies related to research. research theme. In addition, the data collection method has a technical task that allows the researcher to collect data in such a way that a number can be assigned to the research object. Subsidies are also obtained from advertising tax, restaurant tax, parking tax and books, magazines and internet browsing related to PAD. Data analysis in this research uses quantitative, including descriptive statistical analysis, contribution method analysis, classical assumption test, multiple linear regression analysis, T test, F test, and coefficient of determination.

Results

Multiple Linear Regression

Table 5. Multiple Linear Regression Test

Model	Unstandardize d Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1 (Constant)	60,620	5,514			10,993	0,000		
Pajak Reklame	0,101	0,031	0,376		3,286	0,002	0,738	1,355
Pajak Parkir	0,178	0,077	0,314		2,328	0,026	0,529	1,889
Pajak Restoran	0,150	0,068	0,317		2,196	0,035	0,464	2,156

Source : Research Results, 2024

From the table above, the following regression equation is obtained:

$$Y = 60.620 + 0.101 X_1 + 0.178 X_2 + 0.150 X_3$$

The formula above can be explained as follows:

1. The constant value of 60.620 indicates that if the Advertisement Tax, Parking Tax and Restaurant Tax is 0, then the level of Original Regional Income is the Restaurant Tax Coefficient coefficient value of 0.150 with a positive value. This shows that an increase in Restaurant Tax of 1 time is related to an increase in Original Regional Income of 0.150.
2. The advertising tax coefficient value is 0.101 with a positive value. This shows that an increase in Advertisement Tax of 1 time is related to an increase in Original Regional Income of 0.101.
3. The coefficient value of the Parking Tax Coefficient is 0.178 with a positive value. This shows that an increase in Parking Tax of 1 time is related to an increase in Original Regional Income of 0.178.

Testing F-Test Hypothesis

Table 6. F-test

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	5633,172	3	1877,724	23,841	,000 ^b
Residual	2520,319	32	78,760		
Total	8153,491	35			

Source : Research Results, 2024

Based on the table above, the results of the F Test above, it can be seen that the significance value is 0.000 which is smaller than 0.05, which means that Advertising Tax, Parking Tax and Restaurant Tax together (simultaneously) have a significant influence on Original Income Area.

Pengujian Hipotesis Uji-t

Table 7. T-test
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	60,620	5,514	10,993	0,000		
	Pajak Reklame	0,101	0,031	0,376	3,286	0,002	1,355
	Pajak Parkir	0,178	0,077	0,314	2,328	0,026	1,889
	Pajak Restoran	0,150	0,068	0,317	2,196	0,035	2,156

a. Dependent Variable: Pendapatan Asli Daerah

Source: Research Results, 2024

The results of the above calculations can be explained as follows:

1. The Advertisement Tax variable (X1) has a significance value of 0.002, which is smaller than 0.05, which means that Mathematical Logical Intelligence partially has a significant influence on Regional Original Income.
2. The Parking Tax variable (X2) has a significance value of 0.026, which is smaller than 0.05, which means that the Parking Tax partially has a significant influence on Regional Original Income.
3. The Restaurant Tax variable (X3) has a significance value of 0.035, which is smaller than 0.05, which means that Restaurant Tax partially has a significant influence on Regional Original Income.

Coefficient of Determination

Table 8. Coefficient of Determination Test
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,831 ^a	0,691	0,662	8,87468	1,661

Source : Research Results, 2024

Based on the test results above, the Adjusted R² value was obtained at 0.662 or 66.2%. This shows that Regional Original Income can be influenced by 66.2% by the independent variables, namely Advertising Tax, Parking Tax and Restaurant Tax. Meanwhile, 33.8% of Original Regional Income is influenced by other variables outside the research model used in this research.

Discussion

The Effect of Advertisement Tax on Makassar City Regional Original Income

Based on the test results in Table 7, The calculated t value for advertising tax is that advertising tax has a significance value of 0.002, which is smaller than 0.05, which means that it partially has a significant influence on local revenue. The potential for advertising tax can make a large contribution to the PAD of Makassar City. However, due to the lack of awareness of taxpayers to comply with paying advertisement tax and the lack of restructuring from the Makassar City government for advertisements, advertisements that do not have a permit such as placing advertisements and banners affixed in free places such as electricity poles and trees on the side of highways and the other is in the form of advertisements whose tax period has expired, which results in less than optimal income from advertisement tax.

The results of this research are not in line with research conducted by Nur Fadhilathul Annisa (2022) which states that advertisement tax is ineffective on local revenue due to taxpayers' inconsistency in paying advertisement tax, making the resulting data insignificant, whereas in this study Advertisement tax has a positive effect on increasing local revenue in the city of Makassar which is due to the consistency of taxpayers in paying advertisement tax, thus making the resulting data significant.

The results of testing the hypothesis above are also related to the theory used in this research, namely the theory of absolute obligation (filial piety theory) which explains that the state has the absolute right to collect advertisement tax on its people and the community has an obligation to pay advertisement tax to the state, this will have a good effect on increase in local revenue for the city of Makassar.

The Effect of Restaurant Tax on Makassar City Regional Original Income

Based on the test results in Table 7, The t-calculated value of restaurant tax is that restaurant tax has a significance value of 0.035, which is smaller than 0.05, which means that restaurant tax partially has a significant influence on the local revenue of Makassar City for the 2020-2022 period. The greater the amount of restaurant tax collection will increase the regional income of Makassar City so that local tourists or tourists from outside Makassar and abroad who eat at restaurants in Makassar City will increase the amount of Makassar City's PAD.

The results of this research are in line with research conducted by Agniputra, Nurhayati (2020) which states that restaurant taxes have an effect on local original income. The results of testing the hypothesis above are also related to the theory used in this research, namely the theory of absolute obligation (filial piety theory) which explains that the state has the absolute right to collect restaurant taxes on its people and the community has an obligation to pay restaurant taxes to the state, this will have a good effect on increase in local revenue for the city of Makassar.

The Effect of Parking Tax on Makassar City Regional Original Income

Based on the test results in Table 7, The t-calculated value of parking tax is that parking tax has a significance value of 0.026, which is smaller than 0.05, which means that parking tax partially has a significant influence on local original income. The results of this research show that parking tax has an effect on PAD in Makassar City. Based on the explanation above, it can be concluded that by recording parking spaces in Makassar City, the regional economy will increase, triggering the number of vehicles in Makassar City. This has great potential for the Makassar City Government to maximize local tax revenues from the parking tax sector with the large number of vehicles in Makassar City and with strict supervision to take firm action against illegal parking which has the potential to reduce revenue for the Makassar City Government.

The results of this research are in line with research conducted by Agniputra, and Nurhayati (2020) which states that parking tax affects regional original income. The results of testing the hypothesis above are also related to the theory used in this research, namely the theory of absolute obligation (the theory of filial piety) which makes the state worse. has the absolute right to collect parking tax from the community and the community must pay parking tax to the state, this will have a good effect on increasing the local revenue of the city of Makassar.

Conclusion

Based on the results of the research and discussion regarding the influence of billboard tax collection, restaurant tax, and parking tax on Makassar City's Original Regional Income (PAD), the researchers can draw the conclusion that billboard tax collection has a positive effect on increasing Makassar City's local original income. This means that the higher the advertising tax collected, the greater the regional income will increase. Then, restaurant tax collection has a positive effect on increasing local revenue in the city of Makassar. This means that the higher the restaurant tax levied, the greater the regional income will increase. And parking tax collection has a positive effect on increasing local revenue in Makassar City. This means that the higher the parking tax collected, the greater the regional income will increase.

Some suggestions that researchers can give in this research are that the Makassar city regional revenue agency is expected to improve its performance in collecting regional taxes and further explore the potential of the region, especially parking tax, where the potential is very large and is useful for developing the region and community welfare. As taxpayers, they should be responsible for reporting their income and paying taxes on advertising, restaurant and parking operations carried out as well as carrying out operations in accordance with applicable laws and regulations, considering that the taxes they pay have an important meaning for the implementation of the Makassar City government. Meanwhile, it is hoped that further research can continue and extend the research period and can use variables that might influence PAD so that it can provide more accurate research results.

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