

Analysis of Boarding House Entrepreneurs' Perception of Hotel Tax Implementation in Batuaceper District, Tangerang

Novianita Rulandari¹, Dian Novita²

¹²STIAMI Institute of Social Sciences and Management, Indonesia

Correspondent: novianitarulandari@gmail.com¹

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ABSTRACT: This study aims to determine the perception of boarding house business owners, positive perceptions for boarding house entrepreneurs towards the implementation of hotel tax in Batuaceper sub-district Tangerang, negative perceptions for boarding house entrepreneurs towards the application of hotel tax in Batuaceper sub-district Tangerang. This type of research is qualitative research. Data collection techniques use observation, interviews and documentation. Data analysis techniques use triangulation, data reduction, data presentation, and data verification. The results showed that the perception of boarding house owners in Batuaceper District regarding socialization carried out by the local government was not evenly distributed so that the information obtained by boarding house business owners was still unclear and resulted in a lack of understanding related to the tax, the fairness of tax rates was considered burdensome for owners and tenants, tax objects were considered unfair and appropriate so that they could cause tax avoidance actions. The self-assessment mechanism has been effective, but cooperation with all parties involved in implementing this tax is needed, and the quality of service has not been met and there are still complaints and criticisms from boarding house business owners. The convenience and ease of paying taxes is a progress that needs to be improved so that taxpayers, especially boarding house owners, can pay taxes anywhere and anytime.

Keywords: Perception of Boarding House Owners, Boarding House Tax, Positive Perception, Negative Perception



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INTRODUCTION

Tangerang City is a special city because it can be seen from its economy. The economic activities of the people in the city of Tangerang began from a traditional market located on Jalan Kisamun in the center of Tangerang City to the establishment of many factories in Tangerang. Tangerang is referred to as the city of 1000 industries because most of them are industrial centers on the island of Java. In Tangerang there are more than 1000 factories. Many international companies have factories in the city of Tangerang.

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Tangerang City has an aerotropolis concept, which is to make the airport a source of benefits, where the city of Tangerang can be a gate / entrance that is widely traversed by the community to various regions. So, anyone who goes to or comes through Soekarno Hatta International Airport, will pass through Tangerang. Because of the aerotropolis concept, it is considered able to provide attraction for every worker who wants to work in this city.

Every newcomer who comes from outside the city causes the need for a temporary residence or house to increase. The need for a temporary place or temporary house is seen as profitable and promising for the community. With the increase in temporary places or houses, local people and people who come from outside the area make it a business or business by building various buildings such as hotels, guest houses, rented houses, boarding houses, and so on. Of the many choices of temporary places or houses, many workers choose to use boarding houses because the prices offered vary greatly, ranging from cheap prices and facilities to expensive ones.

The construction of boarding houses is increasingly becoming a new job for the Regional Government. Regional governments are given regional authorities, rights and obligations in regulating and managing their own government affairs as an effort to improve the effectiveness and efficiency of government administration in the form of services to their communities (Lubis, 2011: 12). Local Government activities that take place continuously aimed at improving the welfare of the people both morally and materially. It is necessary to pay a lot of attention to the issue of development financing in realizing these goals, which are outlined in the Regional Budget (APBD). Therefore, local governments have the right to impose levies on their communities.

One of the levies implemented by districts and cities is regional taxes and regional levies. Related to the management of regional taxes and regional levies, the basis for which it is based is Law number 28 of 2009 concerning regional taxes and levies. Since the enactment of the Law, local governments are not allowed to collect local taxes other than those stipulated in the law. However, in order to meet the Regional Original Revenue (PAD), one of the authorities that can be done by local governments at this time is the expansion of the existing regional tax base. The expansion of the tax base must meet the principles of tax collection. This is important to note so that tax collection will not cause obstacles in the implementation of the tax collection policy.

In accordance with the Regional Government Regulation of Tangerang City Number 4 of 2018 concerning Regional Tax, it is stated that boarding houses with more than 10 (ten) rooms will be subject to boarding tax. The expansion of local tax collection is carried out by the Regional Government with the hope that the results of the collection can increase local original income as well as to contribute to the development and welfare of the people of Tangerang City.

Table 1
Target and Realization of Hotel Tax in Tangerang City

Year	Hotel Tax		%
	Target	Realization	
2016	18.250.000.000,00	21.346.753.972,00	116,97
2017	22.000.000.000,00	26.686.049.136,00	121,30
2018	27.000.000.000,00	32.340.168.439,00	119,78
2019	34.000.000.000,00	43.724.486.803,00	128,60
2020	48.000.000.000,00	50.966.723.212,00	106,18

Source: Regional Financial Management Agency (BPKD)

Based on the table above, it shows that in 2016 the revenue target was 18,250,000,000,00,- with the realization of 21,346,753,972.00,- in a percentage of 116.97%, in 2017 the revenue target was 22,000,000,000.00,- with the realization of 26,686,049,136.00,- in a percentage of 121.30%, in 2018 the revenue target was 27,000,000,000,00,- with the realization of 32,340,168,439.00,- in m Percentage 119.78%, in 2019 the revenue target is 34,000,000,000,00,- with the realization of 43,724,486,803.00,- in a percentage of 128.60%, and in 2020 the revenue target is 48,000,000,000,00,- with the realization of 50,966,723,212.00,- in a percentage of 106.18%, it is known that every year the realization of hotel tax increases the budgeted target, but decreases from year to year.

With this regulation, people who run this business bring up various different perceptions and views. Some boarding business owners who do not pay taxes assume that tax payment obligations are only intended for those who work as civil servants, offices or entrepreneurs who own large companies. Boarding house businesses do not fall into this category. Some boarding house owners also think that this tax should be applied to boarding house owners who have a large number of rooms, because it is a business. Unlike those who only have boarding rooms of 10 with a fairly cheap cost in one year.

Such an understanding can certainly lead to confusion, there are several types of taxes that do not look at tax subjects, such as value added tax (VAT). No matter whether the community comes from the high class (rich) or the low class (poor) if buying taxable goods, consumers certainly indirectly bear the tax burden, as well as income tax (PPH).

Income that is not subject to tax is called final tax. When the tax subject receives income and falls into the final tax category, the taxpayer must pay *pajak* according to the specified rate. Final tax applies to entrepreneurs who run a boarding house business, because it is included in the category

of income on land or building rent in the form of income derived from renting a boarding house will be subject to final Article 4 paragraph (2) income tax, at a rate of 10% multiplied by gross income on the rent of the boarding house.

With this regulation, boarding house owners feel burdened and object to having to pay taxes, it makes negligence in the obligation to pay taxes because of the emergence of envy for other boarding house business owners who are not taxed because they build rooms less than ten equipped with facilities with higher income compared to rooms more than ten without cheap price / rental rate facilities. When viewed from the perspective of this boarding house business owner, because the regulations issued by the local government are very simple and without a clearer specification of the content of the regulations. This is what provides great insight and willingness for boarding house business owners to take avoidance actions in fulfilling their obligations.

The creation of a law-orderly society, of course, love for the country, awareness in paying taxes must be continuously improved. All components must play a role. There is no need to wait for inspection by the tax authorities, only then carry out their tax obligations. Therefore, it is very important to know the public perception of the application of this regulation, so that local governments can find out what arguments can cause boarding house owners to take tax avoidance actions.

Literature

This research with previous studies has similarities and differences, namely:

1. Differences and similarities between this study and the research of Anjani Dwi Swastika and Devi Pusposari

In this study, there is a concern with the research conducted by Anjani Dwi Swastika and Devi Pusposari, namely the purpose of both research is to examine the perception of hotel tax, especially boarding house tax.

The difference between these two studies is that in the location of the study, this study took place in the city of Tangerang while the research from Dwi Swastika and Devi Pusposari took place in the city of Malang.

2. Differences and similarities between this study and Ely Murdoko's research

In this study, there is a concern with the research conducted by Ely Murdoko, which is both researching hotel taxes, especially boarding house taxes.

The difference between these two studies is in the purpose of research, this study takes the purpose of tax socialization, tax objects, quality government services. Meanwhile, research from Ely Mudoko takes the purpose of implementing the boarding house tax policy, constraints and variables of the policy implementation. The second research focuses more on the Implementation of the Boarding House Tax Policy.

3. Differences and similarities between this research and Haryono's research

In this study, there is a concern with the research conducted by Haryono, which is both researching hotel taxes, especially boarding house taxes.

The difference between these two studies is in supporting factors, this study takes supporting factors regarding the perception or view of boarding house owners on hotel tax regulations. Meanwhile, Haryono's research has supporting factors in managing hotel taxes in the boarding house category.

4. Differences and similarities between this study and Diah Hapsari's research

In this study, there is a concern with the research conducted by Diah Hapsari, which is both researching hotel taxes, especially boarding house taxes.

The difference between these two studies is in the purpose of research, this study takes the purpose of tax socialization, tax objects, the quality of government services. Meanwhile, Diah Hapsari's research aims to focus more on the law of collecting hotel taxes.

5. Differences and similarities between this study and the research of J. Paul Combs and Barry W. Elledge

In this study there are similarities with research conducted by J. Paul Combs and Barry W. Elledge, namely both researching hotel taxes, especially boarding house taxes.

The difference between these two studies is in the purpose of research, this study takes the purpose of tax socialization, tax objects, the quality of government services. The research by J. Paul Combs and Barry W. Elledge aims to provide policy guidance for local officials.

METHOD

The research method used is a type of qualitative research method with a type of descriptive research through informant interviews. The data sources used in this study are primary data (interviews), secondary data (documents) and literature. Data collection techniques in this study used questionnaire techniques.

According to Sugiyono (2018: 456), Secondary Data is "a data source that does not directly provide data to data collectors, for example through other people or through documents". This research is obtained through intermediary media in the form of books, records, existing evidence, or archives both published and unpublished in general. Therefore, researchers need data collection by visiting libraries, study centers, archive centers or reading many books related to their research.

The secondary data that the author obtained is in the form of data on the number of rooms of boarding house owners, boarding house business owners who should make tax payments and the calculation of income tax payable, as follows:

Boarding House Business Owner Data

Table 2

Boarding House Business Owner Data

No.	Name of Business Owner	Sum Room	TIN
1	Boarding House Mr . H. Profit	10	Ada
2	House Cost of Mother Hj. Aminah	12	Do not Ada
3	Ibu Seroh Boarding House	14	Do not Ada
4	Father's Cost House Mahfud	20	Ada

RESULT AND DISCUSSION

In the following discussion, the author will explain the perception of boarding house entrepreneurs on the implementation of hotel tax in Bataceper District, Tangerang against Regional Regulation Number 4 of 2018 concerning Regional Tax. The data obtained by the author is the result of interviews and direct observations whose sources are from taxpayers and the Regional Financial Management Agency (BPKD) Some of the things to be discussed are as follows:

1. Analysis of boarding house entrepreneurs' perception of the implementation of hotel tax in Bataceper District, Tangerang

That the implementation of Boarding House Tax Collection in Tangerang City based on Regional Regulation Number 4 of 2018 concerning Regional Tax, this regulation is effective from June 2018 which is a regional tax to meet Regional Original Revenue (PAD).

Furthermore, articles 1 (11) and (12) contain "Hotel Tax is a tax on services provided by hotels and Hotels are facilities providing lodging / resting services including other related services for a fee, which includes motels, inns, tourism huts, tourism guesthouses, boarding houses, lodging houses and the like, and boarding houses with more than (10) ten rooms".

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In the previous regulation, Regional Regulation Number 7 of 2010 concerning Regional Tax clarified the collection of hotel tax, article 7 states that the hotel tax rate is set at 10% (ten percent). The number of boarding houses categorized as hotels in Batuaceper sub-district tangerang is increasing due to the rapid growth of industry in Tangerang City, hospitals, and close to Soekarno-Hatta airport which stands in the Batuaceper Tangerang sub-district area causing many boarding houses to be established around the area.

Since the enactment of Regional Regulation No. 4 of 2018 concerning regional taxes, it has not been completely clear about boarding houses. The Regional Financial and Asset Management Office only complies with applicable rules regarding boarding houses that have more than 10 (ten) rooms subject to hotel tax.

In analyzing the perception of boarding house entrepreneurs on the application of hotel tax in Batuaceper District, Tangerang, researchers studied it using the Bimo Walgito perception model which measures perception with 3 (three) indicators, namely Absorption of stimuli or objects from outside the individual, Understanding or understanding, Assessment or evaluation.

a) Absorption of stimuli or objects from outside the individual Local governments impose initial steps that

It can be done by conducting direct socialization and approaching taxpayers. This is done to motivate/encourage and provide understanding for taxpayers that paying taxes is an obligation and does not complicate, burden the payment process. An important effort in terms of service is tax socialization. The existence of tax socialization carried out by local governments aims to provide knowledge and understanding to boarding house owners to increase taxpayer awareness to register their businesses as tax objects.

When observations were made regarding boarding house tax regulations, there were still many boarding house owners who did not know the socialization of boarding house tax and the regulations governing this tax. Based on the results of interviews from secondary data, it can be seen that it shows that there are still many boarding house owners who have not received socialization.

The existence of socialization has a significant effect on the quality of tax services. Providing understanding and knowledge about Regional Regulation Number 4 of 2018 concerning Hotel Tax is a service effort that can be done by local governments. The success of a service can be seen from the satisfaction or positive response of the taxpayer which is marked by the provision of recommendations by the taxpayer to others that the service received is in accordance with expectations. In the case of such services, there must be suggestions or criticisms as an input for better.

Suggestions and criticisms are an encouragement that must be realized in order to improve quality services for local governments. Based on the results of interviews, researchers and observations can be known Related to the quality of government services, it is quite satisfactory because some of them have received socialization. Researchers can conclude that the ease of gaining an understanding of boarding house regulations has been provided by local governments through socialization from various media. However, there are still many who argue that the quality of tax

services has not been met and still get complaints in the form of criticism and suggestions from boarding house owners.

It can be said that the quality of a service implementation is the realization of good communication between local governments, village administrators and taxpayers. Local governments must be ready to accept criticism or suggestions as evaluation material to make improvements so that there are no more mistakes between these parties in order to achieve an increase in the potential cost tax for regional revenues and for the welfare of the community.

b) Understanding and Understanding

Based on Regional Regulation Number 4 of 2018 article 7 that the object of hotel tax is "a boarding house with more than ten rooms, so that boarding house owners who meet these criteria must fulfill their tax obligations of 10% to the Regional Government"

The criteria for tax objects have been stated in the regulations, but this is still not well accepted by people who run boarding house businesses.

Based on the results of interviews and secondary data, some agree and fair because they are in accordance with local regulations and owners who have more than 10 (ten) boarding rooms are considered to have large profits and are able to pay taxes. While some also stated that it was unfair because boarding rooms with a small number of rooms still had to pay taxes.

It can be seen from the field results, not all boarding house owners have more than 10 (ten) rooms with cheaper rental prices but have complete facilities and high income, it does not rule out the possibility of other boarding house owners who should be charged to take advantage of legal loopholes to avoid taxes by building fewer rooms and more expensive rental prices accompanied by complete facilities but have a higher monthly income.

The researcher concluded that the criteria for tax objects determined to be limited in terms of the number of kamar were also seen as unfair and appropriate. The existence of this criterion triggers a negative response from taxpayers, so that tax avoidance attitudes can increase.

Besides tax objects, the boarding house tax collection mechanism uses a self-assessment system. This mechanism allows boarding house owners to calculate, pay, and report the amount of tax owed each month according to the income received from renting a boarding room.

This collection system can run effectively because of the supervision carried out by the local government of each village management and most importantly must start from the community by having a high will, awareness, and honesty to fulfill their obligations to be more effective, cooperation from all parties is needed, both from taxpayers who are aware of taxes, government officials, and village administrators in their respective areas to disseminate all information required regarding this tax.

c) Assessment or evaluation

In accordance with regional regulation Number 4 of 2018 concerning Hotel Tax, the tax subject is "an individual or entity that makes payments to an individual or entity that operates a hotel. While taxpayers are individuals or entities that operate hotels, in this case as taxpayers, tax cutters and tax collectors who have tax rights and obligations in accordance with the provisions of local tax laws and regulations". From this understanding, the subject of tax related to boarding tax is the tenant of the boarding house and who acts as a taxpayer is the owner of the boarding house.

As explained in the regulation in article 7, the rate is set at 10%, but it still causes discrepancies from boarding house owners who have been registered as taxpayers and those who have not been registered. Based on the results of interviews and field observations, some stated that it was fair because it was already in the regional regulations that were set, and there were also some who stated that it was not fair and there were still those who had not paid taxes, in terms of participating, some boarding house owners claimed to still get used to spending money by paying dues in the neighborhood around their residence, which are commonly referred to as monthly cash contributions collected by their respective RT/RW, from the dues will be used to finance repairs or for the needs of the local village RT/RW area. From this statement, the researcher concluded that the application of tariffs set by local governments is considered burdensome for tenants and tenants, boarding house owners should continue to carry out their obligations in accordance with existing regulations in regional regulations with economic capabilities received or obtained after each month with their respective portions.

2. Positive perception for boarding house entrepreneurs towards the implementation of hotel tax in Bataceper sub-district, Tangerang

a. Menggunakan Sistem Self Assessment System

The mechanism that has been determined in collecting boarding house tax is the Self Assessment System mechanism. This mechanism means that boarding house owners can calculate, pay and report themselves the amount of tax owed each month in accordance with the income received from the tenants of the boarding room. The creation of a good tax system will have an impact on the good response of taxpayers in fulfilling their tax obligations, so that it will affect the perception of taxpayers.

b. Convenience in Paying Taxes

Convenience in paying taxes needs to be increased to make taxpayers want to pay taxes, therefore, comfort must be given in paying taxes so that taxpayers can pay from anywhere and anytime.

c. Ease of Paying Taxes

As a taxpayer, you must understand that the obligation to report and pay taxes is important. Some of the taxpayers still have to deposit it with cash directly to the Perception Bank office. The manual method must be done on time because it certainly adjusts the operating hours of the Perception Bank. The Directorate General of Taxes (DGT) through the Financial Services Authority (OJK) assists taxpayers in tax payment or deposit programs. So, there is no longer a "complicated"

impression in paying taxes. In the convenience program that has been inaugurated by the Directorate General of Taxes (DGT), it is an advance in the ease of paying taxes.

3. Negative perception for boarding house entrepreneurs towards the implementation of hotel tax in Bataceper sub-district, Tangerang

a. No Socialization

The absence of socialization to taxpayers can certainly affect the compliance of taxpayers in paying taxes. Socialization carried out by local governments is expected by taxpayers, especially boarding house owners, to be aware of local regulations regarding boarding house taxes. Based on the results of comprehensive research, boarding house owners as taxpayers have never participated in socialization from local governments regarding hotel taxes, especially hotel taxes in the boarding house category. This is what causes boarding house owners not to carry out their obligations on boarding house taxes because they do not know about the boarding house tax. This can be seen from the results of interviews by informant 4 saying that they have never participated in socialization and have never received an invitation to participate in socialization. Informant 4 did not involve himself in socialization resulting in the informant not knowing about the boarding house tax.

b. Poor Fiscus Service

The compliance of taxpayers in fulfilling the obligation to pay taxes may depend on the steward of the fiscus. Fiscus service is a service provided by the Directorate General of Taxes to taxpayers to help taxpayers fulfill their tax obligations. Based on the results of research obtained by boarding house owners as taxpayers, there are those who have never participated in socialization about boarding house tax and some have participated in socialization about boarding house tax, it can be seen that fiscal services have not been optimal in carrying out their services, which results in most boarding house owners not knowing and understanding the existence of boarding house tax.

c. Tax Rates That Are Considered Unfair By Boarding House Owners Fairness of tax rates is one of the negative factors that can affect the perception of boarding house owners. Tax collection must be done fairly, that is, it must be equally unfavorable to a certain party or group, the higher the justice given, the taxpayer will increase compliance in paying taxes. It can be seen from the results of interviews by informant 2 said it was very unfair, even though currently boarding houses (indekos) with more than 10 rooms are classified in the sense of hotels and if there are less than 10 (ten) boarding rooms, it will be subject to final income tax (PPH Final).

CONCLUSION

Based on the description and results of research that has been explained in the previous chapter and referring to the theory that has been explained earlier, the author draws the following conclusions:

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1. perception of boarding house owners on the determination of hotel tax in Batuaceper District, Tangerang, there is direct socialization that reflects the quality of good service provided by the government. Regarding the tax rate of 10%, it is still considered burdensome and unfair. In addition, the object of tax imposed on owners is considered unfair and not right on target. The existence of a self-assessment mechanism feels effective.

2. A positive perception for boarding house entrepreneurs towards the implementation of hotel tax in Batuaceper sub-district, Tangerang, namely using a tax collection mechanism with a self-assessment system, convenience in paying taxes and ease in paying taxes.

3. The negative perception for boarding house entrepreneurs towards the implementation of hotel tax in Batuaceper sub-district of Tangerang is the absence of socialization, poor fiscal services and tax rates that are considered unfair by boarding house owners .

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