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Strategies to Increasing Locally-Generated Revenue from Hotel Taxes in Padang City

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ABSTRACT

One of Padang City's sources of local revenue is hotel taxes. This study aims to analyze the potential of hotel tax revenue and the factors that influence hotel tax revenue, as well as to formulate strategies to increasing hotel tax revenue in the city of Padang. The primary data collection used a purposive sampling technique, while the Slovin method was used to determine the 60 hotel samples to reveal the average hotel rates. The analytical method used is the analysis of potential tax calculations, multiple linear regression, the SWOT and the QSPM matrix. The results show the potential for hotel taxes that can be optimized in the amount of Rp 17,6 billion to Rp 35,9 billion. Factors that affect hotel tax revenues in Padang City are occupancy rates and the number of hotel rooms. One of the strategies that can be implemented to increasing hotel taxes is to socialize information about the importance of tax obligations to regionally registered and unregistered hotel taxpayers and service providers.

A. INTRODUCTION

Through Law Number 23 of 2014 concerning Regional Government, Indonesian government has given the freedom to regional governments to earn their own revenue while still being guided by the applicable laws and regulations. This effort must be carried out by the regional government, to prevent dependence on transfer funds from the central government. Regional governments tend to have a dependence on central government transfer funds, therefore regional governments are expected to be able to manage their own locally-generated revenue (PAD) as a support for infrastructure development. Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, gives authority to regional governments to seek PAD revenue according to regional capabilities, especially from the regional tax sector (Mamuka & Elim, 2014).

The process of realizing regional revenues often faces obstacles and constraints both internal and external. These problems are mostly caused by internal deficiencies of local governments that are unable to calculate and estimate the potential of regional taxes owned by the regions (Makhfatih & Saptono, 2010). Other obstacles, namely: legal instruments in the regions that are not updated so that potential revenue is difficult to find and difficult to realize; the inconsistency of local law enforcers,

especially in imposing sanctions on negligent taxpayers; regional civil servants who are incompetent in carrying out their duties; lack of information and outreach to the public about paying taxes; and weak monitoring instruments (Liana, 2017). Meanwhile, regional taxes that support regional development, and as a potential source of regional income, continue to increase in line with growing population, economic development, and stable political conditions (Herjanti & Teg, 2020).

The Padang City tax ratio, which is used to determine the results of a tax system compared to the ability to pay taxes in a region (Ismail, 2019), is in the range of 0.79% to 0.88% in the period 2017 to 2021. According to the Ministry of Finance the ideal figure for a regional tax ratio so that it can meet regional spending needs is around 3% (Pratama, 2022). Even greater effort is needed by the Padang City government to intensify and extensify taxes, so that regional tax revenues can increase according to the expected potential.

One of the sectors that drives the economy of Padang City is through the tourism sector. To accommodate tourist visits, both local and foreign tourists, businesses in Padang City and investors from outside the region are building hotel units as an effort to provide accommodation, where the number of hotel units in Padang City has positive growth from year to year. Non-star hotels in Padang City have increased by 74% from 61 hotels in 2012 to 106 hotels in 2021, one-star hotels have increased by 100% from 6 hotels in 2012 to 12 hotels in 2021, two-star hotels increased by 1400% from 1 hotel in 2012 to 14 hotels in 2021, three-star hotels increased by 125% from 4 hotels in 2012 to 9 hotels in 2021, four-star hotels increased by 100% from as many as 3 hotels in 2012 to 6 hotels in 2021, while five-star hotels have not changed. In total, the number of hotels in Padang City has increased by 96%, from a total of 76 hotels in 2012, to 149 hotels in 2021. The increase in the number of hotels is expected to increase the number of tourist visits and room occupancy rates, so that the realization of hotel tax revenue in Padang City can increase, as shown in table 1.

Table 1. Target and realization of hotel tax in Padang City in 2012-2021

No	Year	Target	Realization	% realization
1.	2012	12.090.532.000	14.462.683.260	119,62
2.	2013	15.300.000.000	17.667.533.670	115,47
3.	2014	19.865.600.000	21.353.875.770	107,49
4.	2015	25.000.000.000	20.459.528.060	81,84
5.	2016	26.050.000.000	26.332.510.000	101,08
6.	2017	29.750.000.000	31.458.525.170	105,74
7.	2018	34.500.000.000	37.103.700.300	107,55
8.	2019	41.000.000.000	41.246.273.620	100,60
9.	2020	21.000.000.000	21.070.809.430	100,34
10.	2021	26.000.000.000	27.612.092.250	106,20

source: data analysis, 2023

The realization of hotel taxes in Padang City, which almost exceeds the target set by the government of Padang City, raises the question of whether the tax target is set by the actual tax potential. Based on research conducted by Rahayu & Purwanti (2012), it was explained that local government officials in determining hotel tax revenue targets, were only based on revenue from previous years, so the target value did not reflect the actual (potential) condition. Local governments generally do not have an adequate method of calculating tax estimates, local governments tend to rely on nominal tax payments (realization) paid in previous periods as a basis for calculating potential, so this may indicate that there is a smaller realization of the potential that should be, when the potential is greater than the realization (Ering et al., 2016). Currently, there is no standardized method for determining the target and potential for local taxes, especially the hotel tax in Padang City. To determining the target of tax revenue in City of Padang, only based on previous years' revenue. Then the target was decided by the Regional People's Representative Council (DPRD) with input from the Regional Government Budget Team (TAPD).

Meanwhile, the increase in the number of hotels and hotel rooms is expected to have an effect on increasing the realization of hotel tax revenue in the city of Padang, where the number of hotel rooms is one of the factors that influence hotel tax revenue (Anggrainy & Fransisca, 2023). Likewise in setting targets and realizing hotel taxes, according to Wowor et al., (2021), the local government sets targets and the realization of hotel taxes is still below its actual potential. For hotel tax realization to be explored

and reach its potential level, it is necessary to implement a strategy by management so that hotel tax revenue is more optimal (Iswari & Ratnadi, 2020).

B. METHOD

This study uses a quantitative descriptive research method to analyze the potential of hotel taxes and analyze the factors that influence hotel tax revenue. Qualitative descriptive method is use to formulate strategies to increasing locally-generated revenue in the hotel tax sector. The data used are primary data and secondary data. Primary data was obtained from questionnaires that has been filled out by civil servant (PNS) respondents in Padang City. Data collection related to the questionnaire was used by purposive sampling method, with 8 civil servants as respondents, consists of: Secretary, Head of Service and Development of Regional Income, Head of Billing and Examination, Head of Data, Head of Sub-Division of Data, and Head of Sub-Division of Retribution and Other Revenues of Padang City Regional Revenue Agency (BAPENDA), Secretary of Regional Development Planning (BAPPEDA) of Padang City, and Head of Division Accounting and Reporting of the Padang City Regional Financial and Asset Management Agency (BPKAD). Secondary data was obtained from data in the form of documents and reports issued by related agencies, such as: BAPENDA of Padang City, the Central Statistics Agency (BPS) of West Sumatra Province and Padang City.

Analysis of tax potential is needed to find out the determination of tax targets that are in accordance with the real capabilities and potential of the region. Benita et al., (2019) calculation formula is used to calculate the hotel tax potential as follows:

$$AR = \frac{\sum_{i=0}^{5} H_i P_i}{\sum_{i=0}^{5} H_i}$$

Information:					
AR	=	Average Room Rate (Rp)	0	=	Non-star hotel room
Hi	=	Number of i star rooms (unit)	1	=	1 star hotel room
Pi	=	Average rate of i star room(Rp)	2	=	2 star hotel room
			3	=	3 star hotel room
			4	=	4 star hotel room
			5	=	5 star hotel room

Next, to estimate the potential of hotel tax revenue in the city of Padang, the following calculation formula is use:

$$Hotel\ Tax\ Potential = OR\ x\ AR\ x\ OD\ x\ TR\ x\ HT$$

Information:		
OR	=	Room Occupancy Rate (%)
AR	=	Average Room Rate (Rp)
OD	=	Number of Operational Days in a Year (365 days)
TR	=	Hotel Tax Rate (10%)
HT	=	Grand Total of Hotel Rooms $\sum_{i=0}^{5} H_i$

This research uses two data sources for calculated average room rate (AR). The first is based on room rate data available on online booking sites (traveloka, agoda, booking, oyorooms, pegipegi, and reddoorz). With the reference time for ordering is on weekdays and weekends in months that represent normal months (February and August), as well as months that are crowded with visitors/peak season (April during Eid al-Fitr and December at the end of the year and Christmas). Second, the source of hotel rate data is from data on hotel category rates obtained from the BAPENDA of Padang City.

Determining the number of hotel samples as the basis for determining the average rate in 2021 uses the slovin method, with a significance (error rate) of 10%. Of the 149 hotels in the city of Padang, the sample hotels were:

$$n = \frac{149}{1+(149)0{,}1^2} = 60 \text{ hotels}$$

With sample details: 1 (one) five-star hotel sample, 2 (two) four-star hotel samples, 4 (four) three-star hotel samples, 6 (six) two-star hotel samples, 5 (five) one-star hotel samples, and 42 samples of non-starred hotels.

To find out the factors that influence hotel tax revenue in the city of Padang, an analysis was performed using multiple linear regression methods. According to Ghozali (2018), multiple linear regression analysis is a form of regression model that includes more than one independent variable, where this analysis is used to determine how significant the effect of the independent variables is on the dependent variable. The regression equation used in this study is:

$$lnY = \beta_0 + \beta_1 X_1 + \beta_2 lnX_2 + \beta_3 lnX_3 + \varepsilon$$

Information:		
Y	=	Hotel Taxes (rupiahs)
β_0	=	Intercept/Regression Constants
X_1	=	TPK/Room Occupancy Rate (percent)
X_2	=	Number of Tourists (person)
X_3	=	Number of Hotel Rooms (units)
$\beta_1, \beta_2, \beta_3$	=	Regression Coefficient
ln	=	Natural Logarithm
ε	=	Error

To ensure that the regression model of the factors that influence hotel tax revenue is valid, a classical assumption test and hypothesis test are performed. The classical assumption test includes: 1) Normality test, 2) Multicollinearity test, 3) Heteroscedasticity test, and 4) Autocorrelation test.

The hypothesis test includes: 1) F-test, 2) t-test, and 3) Coefficient of determination. The F test is used to examine the effect of the independent variables on the dependent variable (hotel tax revenue) simultaneously. The hypothesis on this F test is: Reject H0 and accept H1 if the significance value/p-value (F) is less than a certain level of confidence/alpha (in this study the level of confidence was 95% where alpha = 0,05). Means that all independent variables simultaneously have an influence on the dependent variable. Whereas if the p-value (F) is greater than alpha (0,05) then H0 is accepted and H1 is rejected. Which means that all independent variables have no influence on the dependent variable.

The t test is used to test whether separately (partially) an independent variable has an influence on the dependent variable. The purpose of this test is to find out which independent variables affect hotel tax revenue. The t-test hypothesis in this study is: Reject H0 and accept H1 if the significance value/p-value (t) is smaller than alpha (0,05). This means that there is a significant influence of the independent variable on the dependent variable. Accept H0 and reject H1 if the p-value (t) is greater than alpha (0,05). Means that there is no influence of the independent variable on the dependent variable.

The coefficient of determination (R^2) is used to assess the reability/ability of the regression model to explain the variation in the value of the dependent variable. The greater the value of the coefficient of determination (close to 100%), the more capable the regression model is in explaining the hotel tax revenue variable. Because this study used more than two independent variables, the adjusted R^2 value was used to assess the ability of the model.

The data used for this regression model are hotel tax revenue realization data in Padang City, hotel room occupancy rate data (TPK), data on the number of tourists (domestic and foreign) visiting Padang City, and the total number of hotel rooms in Padang City, with the time period from 2012 to 2021 (10 years). Room occupancy rate data in this study uses star-rated hotel data, this is because based on confirmation results with the Central Bureau of Statistics (BPS) of West Sumatra Province, reporting on the number of rooms filled and guests staying from star-rated hotels is more orderly and reliable (valid), compared to non-star hotels. whose reporting and records are less reliable.

The strategy for increasing PAD in the hotel tax sector in Padang City is determined through the decision-making stages (David & David, 2017). By using the SWOT (Strengths Weaknesses Opportunities Threats) matrix, and in the decision-making stage the QSPM (Quantitative Strategic Planning Matrix) matrix is used.

C. RESEARCH FINDING AND DISCUSSION

Analysis of Potential Hotel Tax Revenue

The average hotel room rate of 60 sample hotels is calculated based on the Benita et al., (2019) calculation formula, with the following calculation results:

Table 2. Average hotel rate (AR) in Padang City

Hotel Classification	Online average rate (Rp)	BAPENDA average rate (Rp)	Total of rooms	$\sum_i H_i P_i$ (online) (Rp)	$\sum_i H_i P_i$ (BAPENDA) (Rp)
(a)	(b)	(c)	(d)	(e = b x d)	(f = c x d)
5 star	523.981,67	1.855.277,78	180	94.316.700,00	333.950.000,00
4 star	926.005,96	1.557.695,22	933	863.963.559,13	1.453.329.638,32
3 star	661.179,48	893.355,31	978	646.633.532,48	873.701.494,51
2 star	564.909,04	563.345,26	721	407.299.417,79	406.171.933,36
1 star	401.349,05	386.423,91	326	130.839.790,30	125.974.195,65
Non-star	264.596,33	267.188,83	1779	470.716.876,31	475.328.924,31
		$\sum_{i=0}^{5} H_i$	4917		
		$\sum_{i=0}^{5} H_i P_i$		2.613.769.876,00	3.668.456.186,14
		$AR = \frac{\sum_{i=0}^{5} H_i P_i}{\sum_{i=0}^{5} H_i}$		531.578,17	746.076,10

From table 2, the average room rate (AR) based on data from online sites is Rp 531.578,17 and data from BAPENDA of Padang City is Rp 746.076,10. Next, the calculation of the hotel tax potential is carried out, with the results of calculating the hotel tax potential presented in table 3.

Table 3. Hotel tax potential in Padang City

	Based on online data (data per february 2023)	Based on BAPENDA data
OR/Occupancy rate of the year of 2021	47,46%	47,46%
AR/Average hotel rate	Rp 531.578,17	Rp 746.076,10
OD/Operational days	365 days	365 days
TR/Hotel tax rate	10%	10%
HT/Grand total of hotel rooms	4917	4917
Hotel tax Potential (a)	Rp 45.278.074.184,99	Rp 63.548.299.666,85
Hotel tax Realization - 2021 (b)	Rp 27.612.092.250,00	Rp 27.612.092.250,00
Gap of realization against potential - 2021 (a-b)	Rp 17.665.981.934,99	Rp 35.939.207.416,85
% realization against potential ($\frac{b}{a} x100\%$)	60,98%	43,45%

Based on the calculation of this hotel tax potential, it shows that there is still hotel tax revenue that can be explored and its potential can be maximized by the Municipal Government of Padang. Where according to potential calculations using tariff data via online sites, there is still a potential for hotel taxes that can be increased by Rp 17.665.981.934,99, and if using tariff data from BAPENDA it can be maximized again by Rp 35.939.207.416,85, when compared with realization of hotel tax revenue in 2021.

Analysis of Factors Affecting Hotel Tax Revenue

To ensure that the regression model of the factors that influence hotel tax revenue is valid, a classical assumption test and hypothesis test are performed.

Classic Assumption Test

1. Normality Test

To test the normality of the residual value of the regression model, the Kolmogorov-Smirnov (KS) statistical test was used. If the significance value is greater than 0,05 (P-value > 0,05), the data is normally distributed. It can be seen in Figure 1, the P-value (>0,150) is greater than 0,05 so that the data is normally distributed.

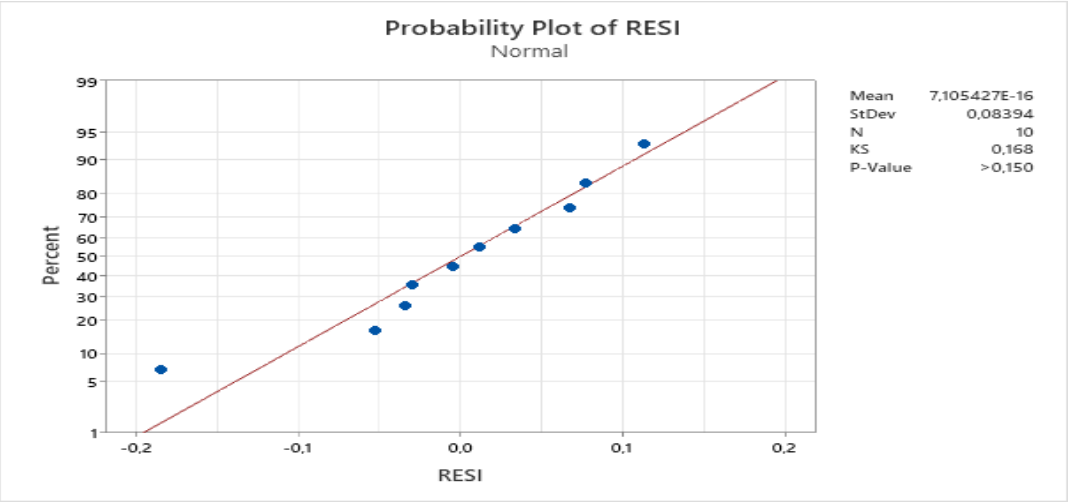

Figure 1. Normality Test Results
source: Minitab, 2023

2. Multicollinearity Test

Multicollinearity occurs when the value of the Variance Inflation Factor (VIF) of the regression model is greater than 10 (VIF > 10). Based on the results of data processing as shown in the table 4, each independent variable has a VIF value <10, where X1 = 2,25; X2 = 1,91, and X3 = 1,26.

So, based on this, the independent variable in this regression model does not have multicollinearity.

Table 4. Multicollinearity Test Results

Term	Coef	SE Coef	T-Value	P-Value	VIF
Constant	7,68	1,92	4,01	0,007	
(X1) Room Occupancy Rate	2,483	0,731	3,40	0,015	2,25
(X2) Tourists	0,1525	0,0996	1,53	0,177	1,91
(X3) Hotel Rooms	1,534	0,176	8,74	0,000	1,26

source: Minitab, 2023

3. Heteroscedasticity Test

The Glesjer test for heteroscedasticity has the objective of testing whether in the regression model, there is an inequality of variance from the residuals of one observation to another. If the significance value (P-value) is greater than 0,05 then there is no heteroscedasticity problem (free from the heteroscedasticity test), whereas if the P-value is less than 0,05 there is a heteroscedasticity problem.

In the Minitab application, to find out whether the regression model is free from the heteroscedasticity test is done by calculating the residual value which is then used as an absolute value. Then the Absolute residual value was used as the response variable (Y) in the regression model with each predictor being the Room occupancy rate variable (X1), tourists (X2), and hotel rooms (X3). The result is like the coefficient shown in table below, the residual P-value of each independent variable is greater than 0,05, where X1 = 0,889; X2 = 0,871; and X3 = 0,867. So that this regression model does not find any heteroscedasticity problems.

Table 5. Heteroscedasticity Test Results

Term	Coef	SE Coef	T-Value	P-Value	VIF
Constant	0,10	1,23	0,08	0,940	
(X1) Room Occupancy Rate	-0,068	0,470	-0,15	0,889	2,25
(X2) Tourists	0,0109	0,0640	0,17	0,871	1,91
(X3) Hotel Rooms	-0,020	0,113	-0,17	0,867	1,26

source: Minitab, 2023

4. Autocorrelation Test

The autocorrelation test is to test for a correlation between disturbing errors in a period t and errors in period t-1 (previous period). A good regression model is where there is no autocorrelation found.

A follow-up test was carried out in the form of a Run Test (Ghozali, 2018), with the results as shown in the table 6:

Table 6. Autocorrelation Test Results

Runs Test

	Unstandardized Residual
Test Value[a]	.00429
Cases < Test Value	5
Cases >= Test Value	5
Total Cases	10
Number of Runs	9
Z	1.677
Asymp. Sig. (2-tailed)	.094

a. Median

source: SPSS, 2023

The Run Test test shows the Asymp value. Sig. (2-tailed) 0,094 > 0,05. So, it can be concluded that there is no autocorrelation problem in the regression model.

Hypothesis Test

1. F-test (simultaneous)

Based on table 7, the regression P-value is 0,001. Where this value is smaller than 0,05. Then reject H0 and accept H1, it can be concluded that the variable occupancy rates of rooms, tourists, and hotel rooms simultaneously affect the hotel tax variable.

Table 7. F-test (simultaneous) Results

Source	DF	Adj SS	Adj MS	F-Value	P-Value
Regression	3	0,92070	0,30690	29,04	0,001
(X1) Room Occupancy Rate	1	0,12198	0,12198	11,54	0,015
(X2) Tourists	1	0,02478	0,02478	2,34	0,177
(X3) Hotel Rooms	1	0,80678	0,80678	76,33	0,000
Error	6	0,06342	0,01057		
Total	9	0,98412			

source: Minitab, 2023

2. T-test (partial)

Table 8. T-test (partial) Results

Term	Coef	SE Coef	T-Value	P-Value	VIF
Constant	7,68	1,92	4,01	0,007	
(X1) Room Occupancy Rate	2,483	0,731	3,40	0,015	2,25
(X2) Tourists	0,1525	0,0996	1,53	0,177	1,91
(X3) Hotel Rooms	1,534	0,176	8,74	0,000	1,26

source: Minitab, 2023

Based on the values in the table 8, the partial test results for each independent variable are:

a) The room occupancy rate variable has a significance value (P-value) of 0,015 <0,05. Then accept H1. This shows that the level of room occupancy has a significant influence on hotel tax revenues with a coefficient of 2,483. Based on the coefficient value, every 1% increase in Room Occupancy Rate will increase hotel tax revenue by 2,483%, assuming other variables are constant.

b) The tourist variable has a P-value of 0,177 > 0,05. Then reject H1 and accept H0, so it can be concluded that the number of tourists has no effect on hotel tax revenue.

c) The hotel room variable has a P-value of 0,000 <0,05. Accept H1, which shows that the number of hotel rooms has a significant effect on hotel tax revenue. The hotel room coefficient value of 1,534

means that for every 1% increase in the number of hotel rooms, it will increase hotel tax revenue by 1,534% assuming other variables are constant.

Based on table 8, the regression model of the factors influencing hotel tax revenue (Y) is obtained as follows:

$$lnY = 7{,}68 + 2{,}483\ X1 + 0{,}1525\ lnX2 + 1{,}534\ lnX3$$

3. R-Square Determination Analysis

Table 9. R-Square Determination Coefficient Test Results

S	R-sq	R-sq(adj)	R-sq(pred)
0,102809	93,56%	90,33%	0,00%

source: Minitab, 2023

Table 9 shows the Adjusted R-Square value of 90,33%. This illustrates that the high percentage of influence of the independent variables, including room occupancy rates, tourists, and hotel rooms on the dependent variable (hotel tax) is 90,33%. The diversity of the independent variables used in the regression model can explain 90,33% of the variety of the dependent variable, while the remaining 9,67% is influenced by other variables not included in the regression model of this study.

Strategies to Increasing Locally-Generated Revenue from Hotel Taxes in Padang City

Strategy formulation was carried out by collecting primary data through questionnaires to Padang City civil servant respondents. From the results of the respondent's questionnaire, an analysis was carried out on internal factors and external factors that had an influence on increasing hotel tax revenue in the city of Padang, and produced a SWOT matrix with several alternative strategies as shown in table 10.

Table 10. SWOT Matrix

Internal Factor / External Factor	**Strengths-S**	**Weaknesses-W**
	1. Regional policies/regulations governing the receipt of local revenue through hotel taxes 2. Local government's commitment to increasing fiscal independence 3. Adequate information and technology resources to support hotel tax revenue 4. A tax collection and payment system that is easy for hotel taxpayers to understand and integrate 5. Adequate hours of consulting services and tax revenues 6. Fairly good coordination with taxpayers and excellent service by Bapenda employees	1. The ability (quality) of human resources in competencies related to hotel taxes is still low 2. The quantity of human resources managing local taxes (especially hotel taxes) is still minimal 3. Rewards and employee income, especially for regional tax management agencies, are still low/limited 4. The sanctions given to hotel taxpayers who are in arrears are less strict 5. Data regarding potential hotel taxes is not available/incomplete 6. There is no standard method governing the determination of hotel tax targets/potential
Opportunities-O 1. Implementation of Law No. 1 of 2022 which can facilitate the process, the efficiency of tax services and supervision by local governments as well as expansion and exploration of new tax objects 2. The addition of new hotel units every year 3. The application of halal tourism areas and the opening of new tourist sites can increase the number of tourists visiting and staying overnight 4. The growing MICE (Meeting, Incentive, Convention, Exhibition) industry	**S-O Strategies** 1. Revise regulations (strengthen regional regulations) related to hotel taxes and adjust them to Law No. 1 of 2022, to increase and identify potential new hotel taxes that comply with the criteria of the law (S1, S2, O1, O2, O4) 2. Carry out tourism promotion and organize national scale events to increase the number of tourist visits and tourists staying overnight (S2, O3, 04)	**W-O Strategies** 1. Improving the quality and quantity of human resources through education and training processes as well as recruitment of new personnel in relevant fields, so that they can support the increase in potential regional tax revenues (W1, W2, O1) 2. Mapping the conditions and potential for hotel taxes owned by the region and compiling a standardized method for determining the targets and potential for these taxes (W5, W6, O1, O2)

Threats-T	S-T Strategies	W-T Strategy
1. Extraordinary events (such as a new virus pandemic) that recur in the future, may lead to a return to social distancing 2. Hotel-like service providers (for example OYO, Reddoorz, etc.) that are not included in the criteria for accommodation services, thereby reducing the potential for hotel tax revenue 3. Lack of awareness of taxpayers (hotel entrepreneurs) in paying taxes 4. The issue of global economic recession has caused a decline in economic activity and reduced people's purchasing power	1. Socialize/conduct outreach to hotel taxpayers and hotel/lodging service providers regarding the importance of implementing tax obligations for the regional economy (S1, S2, S5, S6, T3) 2. Carry out risk mitigation and preventive steps that can maintain the stability of the hotel industry, if at any time the activity restriction conditions (such as during the past pandemic) recur (S1, S2, S3, S6, T1, T4)	1. Formulate rules related to sanctions (with a deterrent effect) and increase supervision of taxpayers, such as: business closure/revocation of business licenses, for hotels that are negligent/don't carry out their tax obligations (W1, W2, W4, T2, T3)

After the formulation of the strategy is carried out using the SWOT matrix, the next step is to rank alternative strategies using the total attractiveness scores (TAS). The higher the TAS value, the more attractive an alternative strategy (becomes a priority) as shown in table 11.

Table 11. QSPM Matrix

No.	Strategies	TAS	Priority
1.	Socialize/conduct outreach to hotel taxpayers and hotel/lodging service providers regarding the importance of implementing tax obligations for the regional economy	6,293	1
2.	Improving the quality and quantity of human resources through the process of education and training as well as the recruitment of new staff in relevant fields	5,620	2
3.	Formulate rules related to sanctions (with a deterrent effect) and increase oversight of taxpayers, such as: business closure/revocation of business licenses, for hotels that are negligent/don't carry out their tax obligations	5,582	3
4.	Carry out tourism promotion and organize national scale events to increase the number of tourist visits and overnight stays	5,155	4
5.	Carry out risk mitigation and preventive measures that can maintain the stability of the hotel industry, if at any time the activity restriction conditions (such as during the past pandemic) recur	4,874	5
6.	Revise regulations (strengthen regional regulations) regarding hotel taxes and adjust them to Law No. 1 of 2022	4,722	6
7.	Mapping the condition and potential of hotel taxes owned by the region and developing a standardized method for determining targets and potential hotel taxes	4,681	7

From the results of the QSPM analysis that has been carried out, 3 (three) alternative strategies with the highest total attractiveness value can be selected, which are the priorities of the Padang City government to increase locally-generated revenue through the hotel tax sector. First, by socialize information/conducting outreach to hotel taxpayers and other hotels/lodging service providers who have not been registered as local taxpayers. Second, improve the quality of human resources and add new employees to help with tax collection and supervision, through the process of education and training as well as recruitment to the relevant technical. Third, formulated regulations regarding sanctions for hotel taxpayers who do not carry out their tax obligations and increasing supervision of taxpayers. This is in line with research conducted by Kadir & Stiadi (2017), a strategy that can be implemented to increase hotel tax revenue is through tax intensification by way of outreach, improving the quality of supervision, and tax collection.

The results of the QSPM analysis are then followed up with program designs and priority activities that can be carried out by the Padang City Government, as shown in table 12.

Table 12. The Design of Strategies, Programs and Activities

No.	Strategy	Program	Activity	Sub Activity	Responsible Organization
1.	Socialize/conduct outreach to hotel taxpayers and hotel/lodging service providers regarding the importance of implementing tax obligations for the regional economy	Management of Regional Revenues Program	Management of Regional Revenues	• Counseling and Dissemination of Local Tax Policy • Data Collection and Registration of Regional Tax Objects	BAPENDA
2.	Improving the quality and quantity of human resources through the process of education and training as well as the recruitment of new staff in relevant fields	• Regional Government Affairs Support Program • Regional Personnel Program	• Regional Government Affairs Support Program • Regional Personnel Program	• Technical Guidance on the Implementation of Laws and Regulations • Preparation of Requirements Plan, Type and Number of Positions for the implementation of ASN Procurement	• BAPENDA • Personnel and Human Resources Develompent Agency (*Badan Kepegawaian dan Pengembangan SDM*)
3.	Formulate rules related to sanctions (with a deterrent effect) and increase oversight of taxpayers, such as: business closure/revocation of business licenses, for hotels that are negligent/don't carry out their tax obligations	Management of Regional Revenues	Management of Regional Revenues	• Analysis of Regional Tax Development and Formulation of Regional Tax Policy • Control, Inspection and Supervision of Regional Taxes	BAPENDA

D. CONCLUSION AND RECOMMENDATION

Conclusion

The results of the study indicate that there is still potential for hotel taxes that can be maximized by the Municipal Government of Padang. Based on an analysis of the hotel tax potential using two types of data sources, there is a hotel tax potential from Rp 17,6 billion to Rp 35,9 billion. Factors affecting hotel tax revenue in the City of Padang are the room occupancy rate and the number of hotel rooms. The strategy that is the main priority of the Padang City government in increasing locally-generated revenue from the hotel tax sector is to socialize information/disseminate about the importance of tax obligations both for hotel taxpayers and for hotel/lodging service providers who have not been registered as regional tax payers.

Recommendation

The Government of Padang is expected to develop guidelines and apply standardized potential calculation methods in determining the potential for hotel taxes and other types of local taxes. In order to improve local tax socialization and supervision, Padang City Government through agencies related to regional tax management such as BAPENDA, need to analyze and formulate regulations that can increase local tax revenues, especially hotel taxes, and consider alternative priority strategies that have been compiled in this study, and develop them into the local government work program plan. For increasing the occupancy rate of hotel rooms in Padang, it is hoped that the Padang City government will carry out activities such as meetings, conventions, conferences, and other activities, that require government officials to stay at the hotel, carried out at hotels located in the Padang City area.

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