

The Influence Of Taxes Pbb-P2, Billboards, And Restaurants On Revenue Pad (Local Revenue) Mojokerto Indonesia

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Abstract

This study analyzes the effectiveness and contribution of PBB-P2 Tax, Billboard Tax, and Restaurant Tax to Local Revenue (PAD) in Mojokerto Regency for the period 2022 to 2024. Using a quantitative approach and secondary data from the Mojokerto Regency Local Government Budget Implementation Report, this study found that all three taxes consistently exceeded their annual revenue targets, thereby being classified as "highly effective." Specifically, the PBB-P2 tax achieved an effectiveness rate of 107.45% (2022), 101.17% (2023), and 104.01% (2024), and made a significant contribution to PAD, ranging from 27.89% to 43.36% annually. Restaurant tax followed with effectiveness rates of 120.78%, 101.84%, and 112.18%, and a steadily increasing contribution from 2.74% in 2022 to 3.54% in 2024. Billboard taxes, although also highly effective at over 101% annually, contribute the least to PAD, ranging from 1.01% to 1.12%, but show a positive upward trend. These findings indicate that while all taxes are managed efficiently, their respective contributions to PAD vary, presenting an opportunity for local governments to optimize underperforming tax sectors—particularly billboard and restaurant taxes—to enhance overall PAD.

Keywords: *PBB-P2 Tax, Billboard Tax, Restaurant Tax, Tax Effectiveness, Contribution, PAD, Mojokerto Regency*

INTRODUCTION

Regional Original Revenue (PAD) is revenue obtained by the region from the results of the local tax sector, local levies, the results of companies owned by the region, the results of the management of separated local assets, and other legitimate local revenues (Mardiasmo, 2013). According to Halim, (2012) Regional Original Revenue (PAD) is defined as "all regional revenues originating from original regional economic sources". In other words, PAD is all income or revenue that enters the regional treasury obtained from sources within its own territory, collected according to Regional Regulations in accordance with applicable laws and used for regional purposes.

Taxes are contributions of the people to the state treasury based on laws (which can be imposed) with no reciprocal services that can be directly shown and which are used to pay for public expenditures. Taxes contribute greatly to the State Budget (APBN). Therefore, the state has the right to authorize the regions in regulating their local tax budgets (Mardiasmo, 2013).

According to Mardiasmo, (2018) Local taxes are mandatory contributions paid by individuals or entities to the region without balanced direct results, which can be imposed based on applicable laws and regulations to finance development and local government. Ultimately, regional autonomy gives local governments more freedom to organize their own administrative and substantial affairs without the interference of the central government anymore (Sitanggang et al., 2024). Everything related to regional autonomy policy-making should be designed to maximize the benefits of local communities in the regional development process.

Mojokerto Regency is one of the regencies in East Java, Indonesia that has a variety of interesting tourism potential (Wibisono et al., 2020). The district is known for its rich history and culture, as it was part of the Majapahit Kingdom. Some popular tourist destinations include Trowulan as a relic site of the Majapahit Kingdom, Mouse Temple, Brahu Temple, and Majapahit Museum (Khotimah et al., 2017).

In addition to historical tourism, Mojokerto Regency also offers natural attractions such as Dlundung Waterfall, Watu Jengger Peak, and Padusan hot springs in the Pacet area which are a favorite for tourists to unwind. The cool and beautiful natural beauty of the mountains is a special attraction for visitors.

With so much tourism potential, the Mojokerto Regency government should be able to more actively utilize it to increase local revenue (PAD) through the tourism sector (Fitriano & Ferina, 2021). The increasing number of tourist visits will certainly have a positive impact on the occupancy rate of inns and hotels around tourist attractions (Siregar & Kusmilawaty, 2022).

In addition, tourists are usually also looking for regional culinary experiences. This is a great opportunity for local culinary businesses to introduce Mojokerto specialties, such as Mojokerto onde-onde, Pacet rabbit satay, and various other traditional snacks. Thus, the tourism sector can be a major driver of the local economy (Herjanti & Teg, 2013).

Taxes are contributions of the people to the state treasury which are regulated by law and can be imposed, without getting reciprocal benefits, which can be aimed directly and used to finance public expenditures (Mardiasmo, 2013). Taxes are the people's responsibility to the state. All money paid by the people through taxes will be included in the state revenue post from the tax sector. use it to finance social spending for the benefit of the central and regional governments. Tax revenue is used for the public interest, not for individual interests (Yulia, 2020) . One source of government funds is taxes, which are used to finance central and regional development such as the construction of public facilities, financing for education and health, and other productive activities. Because it is implemented based on the law, tax collection can be imposed (Fitriano & Ferina, 2021).

Rural and Urban Land and Building Tax is based on Undang-Undang No. 1 of 2022. This tax is imposed on land, buildings, and facilities owned, controlled, and used by individuals or organizations, except land used for plantation, forestry, and mining activities. Rural and Urban Land and Building Tax is levied by the local government based on it. Land and Building Tax is referred to as an objective tax because, as a property tax, the amount of tax payable is determined by the state of the object, namely land and buildings, not the state of the subject who pays the tax (Sunarti & Prasetya, 2015).

A billboard is an object, tool, action, or media whose form or style is designed to introduce, advocate, promote, or attract public attention to goods, services, people, or entities that can be seen, read, heard, felt, or enjoyed by the general public (Purba & Ginting, 2016). Meanwhile, Undang-Undang Number 1 of 2022 regulates taxes on billboard operations. According to TMbooks, (2015) "the object of billboard tax is all billboard operations". The implementation of billboards can be carried out by billboard organizers or advertising service companies registered at the Regency / City Regional Revenue Office.

Based on Undang-Undang No. 1 of 2022, restaurant tax is tax on services provided by hotels. According to Law of the Republic of Indonesia No. 28 of 2009 concerning Regional Taxes and Levies in article 37 which explains that the object of restaurant tax is services provided by restaurants, services provided by restaurants as referred to in paragraph 1

which includes the service of selling food and/or drinks consumed by the buyer, both consumed in the place and in other places. PB1 imposed on restaurants will be applied after the service fee which is also charged to consumers. Article 40 paragraph (1) of the PDRD Law states that the Restaurant Tax rate is at a maximum of 10% of the DPP.

According to Halim, (2012) Regional Original Revenue (PAD) is revenue obtained by the region from sources within its own territory which is levied based on local regulations in accordance with applicable laws and regulations. Regional Original Revenue is the accumulation of Tax Revenue Posts containing hotel tax, restaurant tax, entertainment tax, billboard tax, street lighting tax, parking tax, groundwater tax, non-metal mineral tax and rocks, acquisition duty on land and buildings. The local revenue sector plays a very important role, because through this sector can be seen to what extent a region can finance government activities and regional development.

RESEARCH METHODS

Types and Methods of Data Collection

The type of research used in this study is quantitative research. With the data used is secondary data in the form of pbb-p2 tax, billboard tax, and restaurant tax sourced from the realization report of the revenue and expenditure budget of the Mojokerto Regency Government from 2022 to 2024.

Analysis Method

This Effectiveness Analysis compares the results of pbb-p2 tax revenue, billboard tax, and restaurant tax against the realization target.

$$\text{Tax Effectiveness PBB - P2} = \frac{\text{Realization Of Tax Revenue PBB - P2}}{\text{Tax Revenue Targets PBB - P2}} \times 100\%$$

$$\text{Tax Effectiveness Billboard} = \frac{\text{Realization Of Tax Revenue Billboard}}{\text{Tax Revenue Targets Billboard}} \times 100\%$$

$$\text{Tax Effectiveness Restaurant} = \frac{\text{Realization Of Tax Revenue Restaurant}}{\text{Tax Revenue Targets Restaurant}} \times 100\%$$

Table 1. Characteristics of effectiveness of land and building tax, billboard tax, and restaurant tax

Percentage	Criteria
< 90 %	Highly Effective
89 - 80 %	Effective Enough
79 - 70 %	Less Effective
> 69	Ineffective

$$\text{Tax Contribution} = \frac{\text{Realization Of Tax Revenue}}{\text{Total Realization of Local Tax (PAD)}} \times 100\%$$

Table 2. Contribution characteristics of land and building tax, billboard tax, and restaurant tax

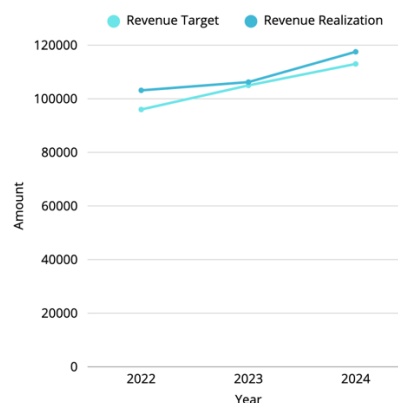
Percentage	Criteria
< 4%	Highly Contributory
3,9 - 3 %	Contributing
2,9 - 2 %	Contributed Enough
>1,9 %	Less Contributing

RESULTS AND DISCUSSION

Result of Tax Effectiveness Calculation of PBB-P2

Year	Revenue Target (Rp)	Revenue Realization (Rp)	Effectiveness Rate (%)	Category
2022	96.000.000.000	103.149.527.437	107,45 %	Highly Effective
2023	105.000.000.000	106.225.406.356	101,17 %	Highly Effective
2024	113.000.000.000	117.531.717.237	104,01 %	Highly Effective

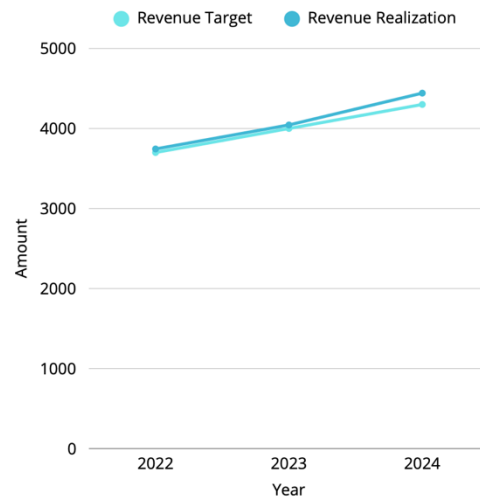
Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).



Results of Calculation of Billboard Tax Effectiveness

Year	Revenue Target (Rp)	Revenue Realization (Rp)	Effectiveness Rate (%)	Category
2022	3.700.000.000	3.744.992.616	101,22 %	Highly Effective
2023	4.000.000.000	4.044.800.951	101,12 %	Highly Effective
2024	4.300.000.000	4.442.865.066	103,32 %	Highly Effective

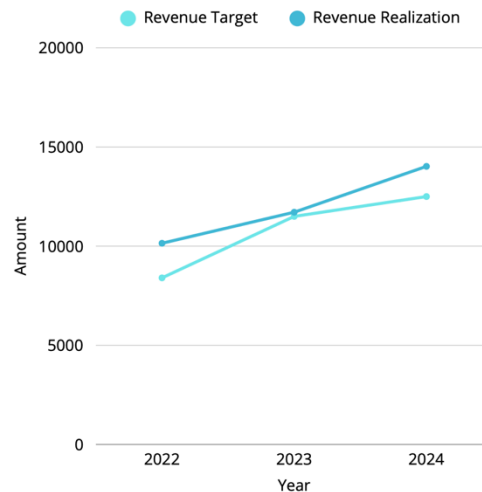
Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).



Results of Restaurant Tax Effectiveness Calculation

Year	Revenue Target (Rp)	Revenue Realization (Rp)	Effectiveness Rate (%)	Category
2022	8.400.000.000	10.145.341.737	120,78 %	Highly Effective
2023	11.500.000.000	11.711.864.861	101,84 %	Highly Effective
2024	12.500.000.000	14.022.357.702	112,18 %	Highly Effective

Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).



Based on the calculation table above, we can see that the effectiveness level of each PBB-P2 tax, billboard tax, and restaurant tax each has an effectiveness above 100% with a very effective category. This shows that the performance of local taxes in Mojokerto Regency is very good in its management, with the highest effectiveness results obtained from restaurant tax in 2022 with a revenue target of Rp8,400,000,000 and revenue realization of Rp10,145,341,737 resulting in an effectiveness rate of 120.78%.

In general, Mojokerto Regency's land and building tax, billboard tax, and hotel tax show a very positive trend with the level of tax revenue each year exceeding the tax revenue target, so that the percentage of tax revenue effectiveness is also more than 100% each year. When viewed from the calculation table of the effectiveness level of each tax, in 2023 there is a slight decrease in the effectiveness level of each tax. In 2022 the percentage level of PBB-P2 tax of 107.45% dropped to 101.17%, restaurant tax which initially amounted to 120.78% dropped to 101.84%. But in the following year, namely 2024, there was an increase in the percentage level of effectiveness with each PBB-P2 tax rising to 104.01%, 103.32% billboard tax, and restaurant tax rising to 112.18%. This shows that the Mojokerto Regency government has succeeded in increasing revenue from PBB-P2 tax, billboard tax and restaurant tax every year, so it is possible that in 2025 there will be another increase from the previous year and maintain a very effective category of each tax with an effectiveness rate above 100%.

Analysis of the Calculation of Hotel Tax Contribution to Revenue of Local Original Revenue (PAD)

The table below presents the results of the calculation of the contribution of PBB-P2 tax revenue, billboard tax, and restaurant tax to local revenue (PAD) in Mojokerto Regency from 2022 to 2024.

Calculation Result of PBB-P2 Tax Contribution to PAD

Year	Realization of PBB-P2 Tax Revenue (Rp)	Total Realization of PAD Revenue (Rp)	Contribution Rate (%)	Category
2022	103.149.527.437	369.860.322.351	27,89 %	Highly Contributing
2023	106.225.406.356	369.537.744.691	43,36 %	Highly Contributing

2024	117.531.717.237	395.748.696.998	29,74 %	Highly Contributing
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Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).

Calculation Results of Contribution of Billboard Tax to PAD

Year	Realization of Billboard Tax Revenue (Rp)	Total Realization of PAD Revenue (Rp)	Contribution Rate (%)	Category
2022	3.744.992.616	369.860.322.351	1,01 %	Less Contributed
2023	4.044.800.951	369.537.744.691	1,09 %	Less Contributed
2024	4.442.865.066	395.748.696.998	1,12 %	Less Contributed

Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).

Calculation Results of Restaurant Tax Contribution to PAD

Year	Restaurant Tax Revenue Realization (Rp)	Total Realization of PAD Revenue (Rp)	Contribution Rate (%)	Category
2022	10.145.341.737	369.860.322.351	2,74 %	Contribute Enough
2023	11.711.864.861	369.537.744.691	3,17 %	Contributing
2024	14.022.357.702	395.748.696.998	3,54 %	Contributing

Source: Mojokerto Regency Regional Revenue and Expenditure Budget Realization Report 2022 to 2024 (Data Processed).

Based on the table above, in 2022 the realization of local revenue (PAD) revenue of IDR 369,860,322,351 realization of tax revenue pbb-p2 IDR 103,149,527,437 so that the amount of contribution of pbb-p2 tax revenue to the total revenue of local revenue (PAD) in 2022 is 27.89%, which means that this pbb-p2 tax has a great contribution to the receipt of local revenue (PAD) Mojokerto District. In the following year, the contribution rate of PBB-p2 tax also increased and decreased, respectively in 2023 by 43.36% and in 2024 by 29.74%.

In the table above, in 2022 the realization of local revenue (PAD) revenue of IDR 369,860,322,351 realization of billboard tax revenue of IDR 3,744,992,616 so that the contribution of billboard tax revenue to the total revenue of local revenue (PAD) in 2022 is 1.01%, which means that this billboard tax has less contribution to the receipt of local revenue (PAD) Mojokerto district. However next year the contribution rate of billboard tax also increased every year, respectively in 2023 by 1.09% and in 2024 by 1.12%. This shows a very positive trend for PAD revenue for the following year so that billboard tax is expected to contribute to PAD revenue every year.

Based on the table above, in 2022 the realization of local revenue (PAD) of Rp369,860,322,351 realization of restaurant tax revenue of Rp10,145,341,737 so that the contribution of restaurant tax revenue to the total revenue of local revenue (PAD) in 2022 is 2.74%, which means that this restaurant tax has enough contribution to the receipt of local revenue (PAD) Mojokerto district. In the following year 2023 the realization of local revenue

(PAD) Rp369,537,744,691 and the realization of restaurant tax revenue of Rp11,711,864,861 so that the results can be obtained 3.17% which means it has a contribution. This is very good because in the previous year the realization of restaurant tax contributed enough and rose to have a contribution to the receipt of local revenue (PAD).

CONCLUSION

The results showed that PBB-P2 tax, billboard tax, and restaurant tax were highly effective in Mojokerto district during the period 2022-2024. Every year, revenue realization exceeded the target. This shows that the province's tax management is running well. Of the three types of taxes, PBB-P2 tax contributed the most to local own-source revenue (PAD), with a significant and consistent average contribution, even reaching more than 40% in a given year. Restaurant tax also made a significant contribution with a positive upward trend, while billboard tax, although making a lower contribution to PAD, recorded a steady increase in contribution from year to year. These findings suggest that while all taxes have been managed effectively, their contribution levels to PAD still vary, necessitating a more focused strategy to optimize the potential of each tax type.

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