



Kediri city regional tax revenue before and after the Covid-19 pandemic

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Abstract

Local taxes have a significant contribution to the local government revenue. In 2020, the Covid-19 pandemic decreased the amount of local taxes, resulting in lower local revenue. The social restriction policy disallowed non-essential activities. This study was conducted in Kediri City to analyze the tax revenue sourcing from local taxes before and after the pandemic at the Regional Financial and Asset Management of Kediri City from 2016-2020. This descriptive qualitative study regarded secondary data and four local tax objects to be analyzed; advertisement tax, restaurant tax, and hotel tax. The results of this study indicated taxes and temporary restaurant taxes. Meanwhile, the contributions of hotel taxes and entertainment taxes were decreased. In general, local taxes in Kediri City decreased during the pandemic.

Abstrak

Pajak daerah termasuk bagian dari pendapatan asli daerah. Pada tahun 2020 adanya pandemi Covid-19 membuat pajak daerah menurun yang berakibat menurunnya pendapatan asli daerah, hal tersebut dikarenakan adanya pembatasan sosial oleh pemerintah sehingga tidak diperbolehkan melakukan aktivitas yang tidak penting Di luar Rumah. Tujuan penelitian ini ialah untuk mengetahui tingkat kontribusi pendapatan daerah periode sebelum dan sesudah adanya pandemi pada Badan Pendapatan Pengelolaan Keuangan dan Aset Daerah Kota Kediri Tahun 2016-2020. Objek penelitian adalah Dinas Pendapatan Daerah Kota Kediri. Metode penelitian yang dipakai yakni kualitatif dengan pendekatan deskriptif. Data yang dipergunakan pada penelitian ini ialah data sekunder. Pada penelitian ini menggunakan empat objek pajak daerah untuk dianalisis, yaitu pajak reklame, pajak hiburan, pajak restoran, dan pajak hotel. Penelitian ini menemukan bahwa terdapat dua objek pajak yang mengalami peningkatan kontribusi yaitu pajak reklame dan pajak restoran. Sementara, pajak hotel dan pajak hiburan mengalami penurunan kontribusi. Secara umum pajak daerah di Kota Kediri menurun di masa pandemi. Akan tetapi, kontribusi pajak yang paling besar selama masa pandemi ini adalah kontribusi pajak reklame dan restoran dibandingkan dengan yang lainnya.

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Introduction

Taxes are contributions obtained from the people whose use is to meet the household needs of a country that has broad benefits for the community and has a balance for the community on expenses (Mardiasmo, 2018). Taxes have an essential role for society and the government. The importance of taxes is very influential on the regional income of the central and local governments. Tax is an indicator of contribution to income because the tax used by the people will return for the benefit of the people, which returns to the people in the form of public service facilities.

Taxes are divided into two based on the collecting agency: central and regional taxes, which are more conical. Local taxes are taxes that have a significant income on the original local income. In addition, local taxes help finance the needs of regional households. Regional taxes have great urgency in an autonomous region. Provincial taxes are obtained from a mandatory contribution for individuals and entities.

Regional Original Revenue (PAD), based on Law Number 33 of 2004 concerning the balance of central and regional finance, has been defined as an income collected and obtained through regional regulations that follow existing regulations. Decentralization. In Indonesia, the central government can delegate its authority to local governments, such as state expenditure revenues. Local governments collect taxes that are useful for general expenditures that are beneficial to the interests of the community and the state. Provincial taxes influence the APBD because the state uses an appropriate budget for government and development (Jamaludin & Karjoko, 2019). The APBN is a reference for health that will contribute to local taxes. Local taxes can impact resources and influence an area's Regional Original Income (PAD) (Rum et al., 2020). The importance of local taxes is to finance the development and administration of local governments (Kautsar, 2020).

The COVID-19 pandemic is faced by people worldwide, including in Indonesia. At the end of 2019 in China, the Corona Virus began to hit the country. The virus began to enter Indonesia precisely in March 2020. One Indonesian community member from Depok, West Java, was detected. It makes the government carry out policies by opening social or lockdown. Implementing these social activities will cause the economic sector to decline and decrease people's incomes.

The impacts experienced by the government and the community include a decrease in Regional Original Income (PAD) which is even more conical, namely regional taxes. It can be seen that the PAD Report in Kediri City shows a decreased level of effectiveness and contribution due to this pandemic. In the year before the pandemic, the PAD Report showed the effectiveness of several Regional Taxes. It can be seen and read from the PAD Report in the City of Kediri. The contribution of Regional Taxes is essential because Regional Taxes themselves are a reflection indicator of the economic figures of a region.

In the PAD Report in the City of Kediri, the period before the pandemic, the amount of restaurant taxes and hotel taxes increased local revenue. In the study that the author examines, the author takes 4 Regional Taxes to objects to be analyzed based on the amount of mandatory tax, which has a significant effect on PAD and has a value that is prone to higher declines during the pandemic. The four regional taxes that will be used as objects are hotel tax, advertisement tax, entertainment tax, and restaurant tax. Although the number of taxes in Kediri City is more than four, the author has four taxes that will be objected to for various taxpayer reasons, which significantly affect PAD and have a higher decline during the pandemic.

The Central Bureau of Statistics of the City of Kediri in 2014-2015 showed a significant increase in these years before they took place in Indonesia, especially in the City of Kediri (Central Bureau of Statistics, 2016). The data can be seen as follows:

Table 1. Kediri City Government Revenue Realization Data Based on Income Type

Type of Income	2014	2015
Local Own Source Revenue (PAD)	207.529.193,68	221.927.133,61
Regional Taxes Income	68.984.286,10	70.437.104,84
Regional Retribution	8.469.711,72	9.445.300,60
Regional Owned Company Results	785.635,05	997.859,59
Other PAD Income	129.289.560,81	141.046.868,58

Table 1 shows that before the pandemic took place, Regional Original Income (PAD) was found to increase, namely in Regional Taxes. According to the latest study by Anisa and M.Didik in 2022 that the advertisement tax, hotel tax, entertainment tax, and restaurant tax decreased during the pandemic, so from the four tax objects, there was no increase, in contrast to the study that the authors did that from 4. Two tax objects have increased namely the advertisement and restaurant taxes. Whereas in a previous study conducted by Hani et al. (2022) by taking three tax objects, namely entertainment tax, restaurant tax, and hotel tax, it was stated that entertainment tax, restaurant tax, and hotel tax increased during the Covid-19 pandemic, in contrast to the results of this study. What the study did was that the entertainment tax and hotel tax decreased. This study aimed to determine the contribution of the four tax objects that the studies used and whether they increased or decreased during this pandemic.

Literature Review

Tax is termed based on Law Number 16 of 2009 concerning the fourth amendment to Law Number 6 of 1983 regarding General Provisions and Tax Procedures in Article 1, paragraph 1. It reads that tax is a contribution obtained from private individuals and entities that are mandatory and forced to be paid to the public. In countries where it has been stated in the law that the mandatory contribution is helpful for the needs of the state and does not receive direct compensation (Mardiasmo, 2016). There are two tax functions: the Budget Function (Budgetair) and the Regulating Function (Regulerend). The first one includes sources of taxation for expenditure costs for the government, and the latter is a tool used in every social and economic field as a regulator or implementing government policy.

Provincial taxes are taxes whose sources come from coercive private individuals and entities. The rewards are indirect and used for regional interests based on legislation and people's prosperity. Regency/City Taxes, consisting of Hotel Tax, Advertising Tax, Restaurant Tax, Entertainment Tax, Land and Building Rights Acquisition Fee, Ground Water Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax.

According to Warsito (2001), PAD comes from local government collections. The source of PAD comes from paying taxes and regional levies, BUMD net profits, and PAD that are legal according to government regulations. For entities and individuals, taxes are essential and mandatory. However, the government provides tax concessions during this pandemic to assist business actors or entities in economic recovery, resulting in increased innovation and profits for business actors or entities (Atanassov & Liu, 2020).

Regarding the Regional Regulation of the City of Kediri Number 6 of 2010 concerning the Regional Tax of the City of Kediri, several taxes and levies are held, one of which is the Advertising Tax, a tax that is obtained from the installation of billboards containing an advertisement. Advertising can be termed as a tool, object, or media that is made intended for commercial purposes, namely introducing, promoting, recommending, or attracting the attention of the general public to goods and services that can be enjoyed with the five senses by the public (Yunaedi et al., 2020). Advertisements are usually individuals or entities intending

to introduce and promote a product on their behalf or other parties with dependents.

Based on Law No. 28 of 2009, Hotel Tax is a tax obtained from renting a hotel for the services provided by the hotel, where the hotel has a slight difference with lodging. Lodging is a business foundation that offers residences and offices for individual gatherings for social, business, or entertainment purposes (Manoj et al., 2020). It provides impermanent residence and comfort with or without action for dinner, food, and gifts. A hotel taxpayer is an individual or entity that has received and provided facilities for the hotel. Hotel Tax Object is a facility or service through the inn's payment. The inn supports the facility to visitors to provide comfort, convenience, and security, which is not classified as a hotel tax object.

Excluding the object of entertainment, the tax does not include entertainment. It is free of charge based on the type of entertainment determined by the local government. The subject of the Entertainment Tax is a private individual or an institution that provides entertainment. The entertainment tax is the amount of money received or should be received by the organizer. The money received includes a discount on the ticket or free entry received by entertainment services. Entertainment Tax covers all shows that can be enjoyed by the general public accompanied by the collection of fees, where the scope of entertainment is film performances; traditional performances; performing arts, music, dance, and or fashion; massage parlors, steam baths/spa, reflexology and other fitness centers; stunt games, games/PlayStation and the like; discotheque, karaoke, night club, pub, and the like.

A restaurant tax is a tax on services from the restaurant to consumers. The restaurant is a place for providing food services and has facilities so that a fee is charged. The restaurant entrepreneur is responsible for the place/restaurant owned by an individual or entity. Restaurant Tax Objects are facilities and services from the restaurant to consumers. The subject of the restaurant tax is a consumer, either an individual or an entity, who has an interest in the purchase of the restaurant, which is not included in the scope of the object of the restaurant tax, namely restaurant services whose sales value. Regions and, in the operation of restaurants, taxpayers must have a restaurant establishment permit from the Regional Head or the official concerned.

The tax contribution is a comparison between the amount of tax revenue with the amount of local taxes and PAD, which this formula can calculate:

$$TC = \frac{\sum \text{Taxes}}{\sum \text{LOSR}} \times 100\% \quad (1)$$

where, TC is the total contribution, while LOSR stands for the local source of revenue.

Method

. This study employed descriptive qualitative because it is necessary to calculate the contribution of the realization of advertisement tax revenue, hotel tax, entertainment tax, and restaurant tax to PAD. The data used in this study is secondary data obtained from documents or annual reports of the Regional Financial and Asset Management Revenue Agency of Kediri City. The object of this study is a report from the Regional Financial and Asset Management Revenue Agency of Kediri City. The object of this study includes the advertisement, hotel, entertainment, and restaurant tax, as well as the PAD of Kediri City during the 2016-2020 period. This study compares the taxes before and after the pandemic. The purpose of collecting data in this study is to obtain data for analysis. The data is collected in documents containing past events records (Sugiyono, 2017). The study obtained the data from documentation from the Realization Report of Regional Original Income in the City of Kediri. The data was obtained from the Regional Financial and Asset Management Revenue Agency for the City of Kediri in the Bookkeeping and Collection Sector. The author analyzes the data using a method of collecting data in the form of a document in the form of the Kediri City Original Revenue Report.

The author processes the data using a contribution formula based on the existing data in the Regional Original Income Report. After calculating the contribution formula, the author analyzed and interpreted the data.

Results

The contribution of advertisement, hotel, entertainment, and restaurant tax can be seen from the comparison between the realization of tax revenue and PAD. The calculation of the contribution of advertising tax, hotel tax, entertainment tax, and restaurant tax is shown in the following table:

Table 3. Advertising tax contributions before and after Covid 19 pandemic

Year	Advertising Tax Realization (Rp)	PAD Realization (Rp)	Percentage
2016	1.928.271.095	238.318.315.508	0,80 %
2017	1.467.618.214	293.065.134.148	0,50 %
2018	1.885.385.539	249.093.229.531	0,75 %
2019	1.296.491.734	266.745.042.377	0,48 %
2020	1.981.817.467	262.886.289.227	0,75%

Table 3 shows the contribution of the advertisement tax before the pandemic and after the pandemic in 2016-2020. From 2016-2019 before the pandemic, the percentage of advertisement tax contributions tended to fluctuate from year to year. The realization of the advertisement tax was Rp. 1,467,618,214.00 with a contribution percentage of 0.50% in 2017, while in 2019 the realization of the advertisement tax decreased by Rp1,296,491,734.00 with a contribution percentage of 0.48%. The average results in 2016-2019 before the pandemic were lower than after. They had a difference in the contribution percentage of 0.12%. The increase in billboard taxes during the pandemic was due to easier licensing regarding advertising than before the pandemic. The licensing is done online quickly without needing to come to the Kediri City Investment Office.

Meanwhile, in every region in Indonesia, including Kediri City, licensing was done offline before the pandemic, and it was necessary to come directly to the relevant department in each region (Kurniati, 2018). In addition, things that increase and decrease the advertisement tax are the number of residents, the length of the advertisement installation, the number of advertisements, the types of advertisements, and the number of industries (Atikah et al., 2021). Meanwhile, the following is an overview of the Kendari City hotel tax contribution:

Table 4. Hotel tax contribution before and after Covid 19 pandemic

Year	Hotel Tax Realization (Rp)	PAD Realization (Rp)	Percentage
2016	4.103.756.899	238.318.315.508	1,72 %
2017	3.967.768.755	293.065.134.148	1,35 %
2018	4.430.889.713	249.093.229.531	1,77 %
2019	4.840.886.710	266.745.042.377	1,81 %
2020	3.054.873.523	262.886.289.227	1,16 %

The table above shows the hotel tax contribution before and after the pandemic in 2016-2020. The decrease in hotel tax realization in 2017 was IDR 3,967,768,755.00 with a contribution percentage of 1.35%, the lowest contribution percentage in 2016-29-019 before the pandemic. The increase in hotel tax realization increased in 2018 and 2019 with a total of IDR 4,430,889,713.00 and IDR 4,840,886.710.00 with contribution percentages of 1.77% and 1.81%, respectively. In 2019 the realization of hotel taxes and the percentage of contributions had the highest value during 2016-2019. Before the pandemic, the realization of the hotel tax

was Rp. 4,840,886.710.00 against an Original Regional Income of Rp. 266,745,042,377.64.

When compared with hotel tax contributions before the pandemic, the difference after the pandemic the decline was seen in 2020 after the pandemic. The realization of hotel taxes after the pandemic is lower than before the pandemic, so the percentage of contributions in 2020 is lower than in 2016-2019 before the pandemic, the percentage of these contributions has a difference of 0.50%. The decrease in the tax contribution will result in a crisis if it is not carried out progressively (Limberg, 2019) because the contribution affects local revenue, which affects the prosperity of a region. In addition, a balanced budget and realization also affect the stability of a region's economic sector (Abad & Venditti, 2021).

As for the contribution of the Kediri city entertainment tax, it is as follows:

Table 5. Entertainment tax before and after Covid 19 pandemic

Year	Entertainment Tax Realization (Rp)	PAD Realization (Rp)	Percentage
2016	1.184.500.685,00	238.318.315.508,41	0,49 %
2017	1.543.863.006,00	293.065.134.148,36	0,52 %
2018	2.360.768.732,00	249.093.229.531,44	0,94 %
2019	2.797.668.145,00	266.745.042.377,64	1,04 %
2020	931.753.734,000	262.886.289.227,78	0,35 %

Table 5 shows the contribution of entertainment tax before the pandemic and after the pandemic in 2016-2020. Before the pandemic, the entertainment tax contribution in 2016-2019 increased yearly. The increase includes the realization of entertainment taxes and the percentage of contributions. However, the realization of PAD decreased in 2018 by Rp. 249,093,229,531.44. The contribution percentage increased or decreased, influenced by the realization of the entertainment tax. Compared to the entertainment tax contribution in 2016-2019 before the pandemic and 2020 after the pandemic, the value of 0.40% is different. The average percentage contribution was 0.75%, which is more significant than the percentage contribution in 2020 had been a pandemic 0.35%.

The decrease in local revenue is due to historically cutting some budgets to be diverted to the budget needed during the pandemic (Roth, 2020) so that the realization decreases. The required budget is to be budgeted for handling Covid-19 problems, especially in the health sector (Sousa et al. , 2021). So that the budget is balanced in that the budget for specific sectors affected by the budget is increased. The budget is not affected (Rubin & Willoughby, 2021). The authors' calculations are similar to previous studies that the entertainment tax decreased during the pandemic. However, the entertainment tax in Kediri City before the pandemic tends to increase and is different from the previous study in other areas (Syam, 2021). The decrease in contributions was due to the many changes in taxation during the pandemic. What affected tax changes was the number of business actors or entities delaying tax payments due to reduced income during the pandemic (Nevius, 2020).

Meanwhile, the contribution of restaurant taxes is as follows:

Table 6. Restaurant taxes before and after Covid 19 pandemic

Year	Entertainment Tax Realization (Rp)	PAD Realization (Rp)	Percentage
2016	8.984.657.863,72	238.318.315.508,41	3,77 %
2017	11.118.910.753,37	293.065.134.148,36	3,81 %
2018	13.572.292.036,00	249.093.229.531,44	5,44 %
2019	24.484.962.534,72	266.745.042.377,64	9,17 %
2020	15.738.419.535,00	262.886.289.227,78	5,98 %

Table 6 shows the restaurant tax contribution before and after the pandemic in 2016-

2020. Before the pandemic, the restaurant tax contribution in 2016-2020 experienced an increase in the realization of restaurant taxes and the percentage of restaurant tax contributions each year. Compared to the average contribution percentage between 2016-2019 before the pandemic and 2020 after the pandemic, the percentage contribution in 2020 after the pandemic with a contribution percentage of 5.98%. Although it has a higher contribution percentage, when compared to 2019 without using an average, the percentage of restaurant tax contributions and the realization of restaurant taxes in 2019 is 9.17%, and the realization of taxes is Rp. 24,484,962,534.72 to revenue native to the area.

Due to this pandemic, tax revenues vary widely (Malkina, 2021). The government should prepare a scenario to predict the situation that will be faced during the pandemic because, during this pandemic, there is no certainty of quick recovery (Pan et al., 2021). The restaurant tax contribution has increased due to the ease of facilities from the restaurant in online purchases and the existence of policies regarding tax reductions (Schreiber, 2022). Thus, business actors have more opportunities and innovations to develop their businesses amid the pandemic (Vig & Agarwal, 2021). The increase in restaurant tax contributions during the pandemic is natural because all groups need consumption, so restaurant taxes increase yearly (Hays, 2022).

Conclusion

Not all local taxes have decreased during the pandemic. Of the four local tax objects the author used to study, two local taxes decreased during the pandemic, and two local taxes experienced an increase during this pandemic. Taxes that have decreased are entertainment taxes and hotel taxes because these taxes were during a pandemic. The government implemented a social distancing policy and no crowding activities, so there were no performances or entertainment and restrictions on the number of lodgings carried out at hotels in Kediri City. Meanwhile, the two taxes that have increased are the advertisement tax and the restaurant tax because the social distancing implemented by the government has no effect. Because restaurant service it can be done by way of delivery using an online motorcycle taxi driver, making it easier for buyers and sellers without direct contact. The billboard tax during the pandemic has increased its contribution. Many businesses promote and introduce their business through advertisements.

This study only analyzed the contribution of local taxes in the city of Kediri. It was analyzed using only secondary data from the Financial and Asset Management Agency archives. In this study, only four types of taxes were used. This study recommends that the Regional Financial and Asset Management Revenue Agency can supervise tax collection so that tax collection always reaches the set target and its contribution continues to increase. In addition, during the pandemic and economic recovery, monitoring can also be done using an application to find taxpayer compliance. Entertainment taxes and hotel taxes need to be increased to increase their contribution. It can be done by conducting further socialization.

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