

Effectiveness of Street Lighting Tax Revenue and Contribution to Local Original Revenue (PAD) of Gowa Regency

Fajar Eko Purnomo Rustan¹, Muhammad Khaedar Sahib², Muhaimin³

{ fajarekopurnomo23@gmail.com¹, khaedar@unismuh.ac.id², muhaimin@unismuh.ac.id³ }

Muhammadiyah University of Makassar¹, Muhammadiyah University of Makassar²,
Muhammadiyah University of Makassar³

Abstract. This study examines the effectiveness and contribution of street lighting tax revenue to the local revenue (PAD) of Gowa Regency from 2021 to 2023. Using data from the Regional Revenue Agency of Gowa Regency, including street lighting tax targets, tax realization, and PAD realization, this research employs a qualitative method. Data were collected through interviews, observations, and documentation, and analyzed by data reduction, presentation, and conclusion. Findings indicate that the effectiveness of street lighting tax revenue in Gowa Regency has been very high, consistently exceeding 100% over the three years. However, its contribution to PAD has varied: moderate in 2021, strong in 2022, and moderate again in 2023. Despite these fluctuations, the street lighting tax consistently ranks as the second-largest revenue contributor, following the BPHTB, underscoring its significance in local revenue.

Keywords: Effectiveness, Contribution, Street Lighting Taxes, Local Original Revenue (PAD)

1 Introduction

Street Lighting Tax (PPJ) is one of the local taxes that may be levied by local/city governments. PPJ is a tax based on electricity consumption in the area where the street lights are located, and the government pays the bill. People's need for better roads at night is increasing, so government spending on roads is also increasing. Local authorities are responsible for providing adequate street lighting for the convenience of citizens [1].

Gowa Regency has the authority to regulate and manage its regional revenue sources. Gowa Regency is located in South Sulawesi Province which has a population of 768,682 in 2021, this number has increased by 4.5% from 2016 (Badan Pusat Statistik, 2021). High population growth is a factor that triggers economic growth which has an impact on prosperity and welfare. Economic improvement also affects the population's consumption of electricity. Each region has a relative indicator of PPJ realization and the amount of PPJ received in Gowa Regency is

a source of revenue that can be used for regional development so that the effectiveness of the tax collection system can be strengthened. Effectiveness analysis needs to be done to see the ability of local governments to realize revenue and achieve targets that have been set based on regional potential. This can be done through the subject and object of regional income to increase the productivity of Regional Original Revenue (PAD) [2].

Street lighting tax is one of the potential sources of PAD, therefore it is very important to be managed properly. Street lighting tax is paid by every individual or entity that uses electricity because street lighting has a very important function for the community. The increasing demand for street lighting requires the government to carry out good planning and policies to maximize the potential of the street lighting tax itself. So optimal street lighting tax can be a strategic prospect for local revenue sources.

The realization value of street lighting tax in Gowa Regency from 2019 to 2021 is as follows:

Table 1. Gowa Regency Street Lighting Tax Realization

No	Year	Realization	Growth
1.	2019	39,995,021,884.00	-
2.	2020	41,851,304,433.00	5%
3.	2021	43,686,641,949.00	4%

Source: Regency and City Regional Tax Calculations at Bappenda Gowa Regency [3].

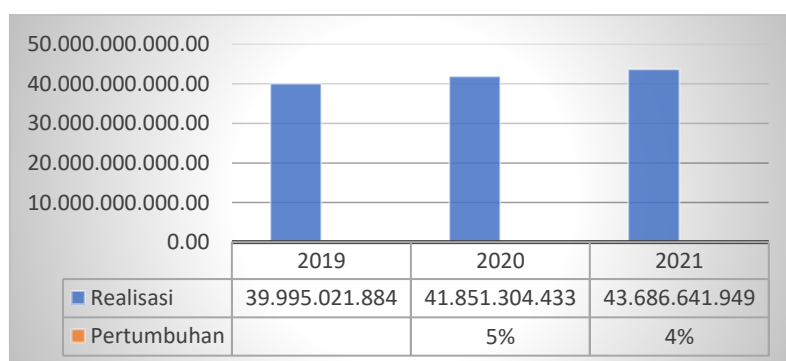


Fig. 1. Graph of Gowa Regency Street Lighting Tax Realization

Based on the graph above, it can be seen that the realization of street lighting tax in 2019-2021 experienced growth. This shows that the realization of street lighting tax is still stable and effective, although the realization in terms of percentage has decreased, the realization in terms of numbers has increased.

2 Review of Theory

2.1 Understanding Effectiveness

In general, effectiveness is a condition that shows the level of success of something measured by quality, quantity, and time by what was previously planned. Sondang P. Siagian (2001: 24) defines effectiveness as the deliberate and predetermined use of infrastructure means, and resources in a certain amount to produce various commodities for the service of the activities it carries out [4].

The ability to perform a task, or function (operation, program activity, or mission) as opposed to an organization or the like that has no pressure or friction between implementations is what Kurniawan (2008: 109) defines as effectiveness [5].

The formula for calculating tax effectiveness is as follows:

$$\text{Effectiveness} = \frac{\text{Street Lighting Tax Realization}}{\text{Street Lighting Tax Target}} \times 100\% \quad (1)$$

From the effectiveness calculation formula above, the effectiveness indicators can be compiled. Effectiveness indicators can be classified as follows:

Table 2. Effectiveness Indicator

No	Percentage	Criteria
1.	> 100%	Highly Effective
2.	100%	Effective
3.	90% - 99 %	Moderately Effective
4.	75% - 89%	Less Effective
5.	< 75%	No Effective

Source: Mahmudi, Analysis lap.p.145, (2010) [6]

2.2 Definition of Contribution and Role of Taxation

In general, a contribution is a contribution made to help produce or achieve something. In other words, contribution is used to determine the extent to which local tax revenue contributes to local revenue. The amount of results given indicates that the role of road lighting tax on local revenue is very large, and vice versa if the results obtained are small, it means that the role of local taxes on local revenue is also small. In determining the contribution of street lighting tax revenue can use the following formula:

$$\text{Contribution} = \frac{\text{Street Lighting Tax Realization}}{\text{Regional Revenue Receipts Realization}} \times 100\% \quad (2)$$

From the contribution calculation formula above, contribution indicators can be compiled. Contribution indicators can be classified as follows:

Table 3. Contribution Indicators

No	Percentage	Criteria
1.	0.00% - 10%	Less
2.	10.10% - 20%	Currently
3.	>20%	Good

Source: Ministry of Home Affairs, Minister of Home Affairs Decree No. 690 900327. (2006) [7]

According to the 2020-2024 RPJMN, the role of taxes in the country's development is to realize an independent, advanced, just, and progressive society by accelerating development in various sectors that emphasize the development of a strong economic structure based on the benefits of competition. We are supported by a competent and competitive workforce in the regions where we are different. RPJMN 2020-2024 is the beginning of the realization of Indonesia's vision developed in 2045. Indonesia's income is still low compared to other countries including ASEAN.[8] This is seen in Indonesia's tax law. The tax rate in Indonesia is 8.33 percent in 2020 and 9.11 percent in 2021.

Meanwhile, tax rates in most ASEAN countries are above 12%. The tax rate of developed countries such as Western Europe reaches 41%. In 2020, the 5 countries with the highest tax rates in the world are France 47.2%; Denmark 47.1%; Belgium 45.2%; Sweden 43.4%; and Italy 43.1%). With high taxes, these countries have adequate sources of financing for the development and improvement of people's lives, reducing dependence on income from other sources such as debt.

In addition, high tax rates also reflect greater population participation in development through tax compliance. At the local level, taxes play an important role as the main source of revenue (budget performance) and control function. In this case, it is explained that taxes are used as a source of revenue for the region, which in turn is used to support the government, such as

building and developing infrastructure, providing education and health facilities, and financing government activities to provide the necessities of life offered by the private sector.

2.3 Types and Rates of Local Tax

Siahaan [9], states that the types and rates of taxes that can be levied by local governments are regulated according to [10], are as follows:

a. Provincial tax types and rates are as follows:

- 1) Motor Vehicle Tax 10%
- 2) Motor Vehicle Title Transfer Fee 20%
- 3) Motor Vehicle Fuel Tax 10%
- 4) Surface Water Tax 10%
- 5) Cigarette Tax 10%

b. Types and Rates of Regency or City Taxes are as follows:

- 1) Hotel Tax 10%
- 2) Restaurant Tax 10%
- 3) Billboard Tax 25%
- 4) Groundwater Tax 20%
- 5) Parking Tax 30%
- 6) Entertainment Tax 35%
- 7) Street Lighting Tax 10%
- 8) Swallow Nest Tax 10%
- 9) Non-metal and rock mineral tax 25%
- 10) Rural and Urban Land and Building Tax 0.3%
- 11) Fees on Acquisition of Rights on Land and Building 5%

2.4 Street Lighting Tax (PPJ)

Local Government Regulation of Gowa Regency No. Regarding the street lighting tax dated No. 11 of 2011, "Street lighting tax is a tax on the use of electricity, either self-produced or supplied from elsewhere. The electricity use tax envisages the payment of electrical energy by the municipality in the area where the street lighting is located. Local governments (Sokak Aydınlatma" Tax Decree of the Minister of Interior No. 10 of 2002).

The basis of street lighting tax imposition is the selling value of electricity, which means the amount of the load/fixed cost bill plus the cost of the taxpayer who fills in the SPTPD. The subject of street lighting tax is a person or organization that is allowed to use electricity, but if electricity is provided by others, the street lighting taxpayer becomes the electricity supplier, while the purpose of street lighting is to use electricity. Both are self-generated electrical energy

obtained from elsewhere. A traffic light tax is a tax with higher revenue than other types of local taxes.

The calculation of Street Lighting Tax can be done by using how the tax rate multiplied by the tax base is calculated. Alternatively, it can be expressed as a formula like this:

$$\begin{aligned} \text{Tax payable} &= \text{Tax rate} \times \text{Tax base} \\ &= \text{Tax rate} \times \text{Selling Value of Electricity} \end{aligned} \tag{3}$$

2.4.1 Legal Basis of Street Lighting Tax

2.4.1.1 Law No. 1 of 2022 on Financial Relations between Local and Central Government (HKPD Law).

2.4.1.2 Government Regulation of the Republic of Indonesia Number 4 of 2023 concerning Collection of Goods and Services Tax Specifically Related to Electricity [11].

2.4.1.3 Regional Regulation of Gowa Regency Number 11 of 2011 concerning retribution for street lighting [12].

2.4.2 Street Lighting Tax Object

The object of the street lighting tax is electricity consumption. What is meant by electricity consumption is the use of electricity by end users.

2.4.3 Subjects and Tax Payers of Street Lighting Tax

Subjects and taxpayers of street lighting are individuals or entities who become electricity customers and conduct sales, delivery, and/or consumption of electricity.

2.4.4 Road Lighting Tax Rate

The street lighting tax rate is set at 10% (ten percent). Special taxes covering the use of energy from other industrial sources, oil and gas are set at 3% (three percent), and self-generated electricity consumption is set at 1.5% (five percentage points).

2.5 Local Revenue

Major revenue sources include local tax revenue, proceeds from municipal property management, and other major revenue sources. Meanwhile, according to Law No. 33/2004 on Financial Balance between the Central and Local Governments, local revenues from local taxes, local retributions, proceeds from local asset management, and other permitted PAD [13].

Local government revenue is the right of local governments to increase the value of property. This means that the government must increase local revenue by seeking financial resources based on applicable laws and regulations. Therefore, local tax revenue is an important and strategic source of local revenue for many local governments in the implementation of regional autonomy.

Local Revenue has a very important role in a region because it is a source of income to support development in a region and as a measuring tool for the region's ability to extract resources.

3 Methods

The data that has been processed is then analyzed using qualitative descriptive analysis. Then the technique used in data analysis is to compile an analysis of the Effectiveness and Contribution of Road Lighting Tax on Local Revenue in Gowa Regency.

Street Lighting on Local Revenue in Gowa Regency. To find out, the data analysis techniques used are 1. Data Reduction, 2. Data Presentation, and 3. Drawing Conclusions.

4 Results and Discussion

4.1. Results

In this section the researcher will describe the results of research on “The Effectiveness of Street Lighting Tax Revenue and Contribution to Regional Original Revenue (PAD) of Gowa Regency” conducted at the Gowa Regency Regional Revenue Agency office in 2019-2023, using qualitative methods. The following data obtained from the Regional Revenue Agency of Gowa Regency during the research can be explained as follows.

a. Effectiveness of Street Lighting Tax Revenue

The effectiveness of street lighting tax revenue referred to here is the extent to which the achievement of the street lighting tax target previously set by Gowa Regency with the realization of the street lighting tax revenue.

Table 4. Effectiveness Level of Street Lighting Tax Revenue in 2021-2023

Year	Target (A)	Realization (B)	Percentage (B/A)	Scale Criteria
2021	Rp 41,000,000,000.00	Rp 43,686,641,949.00	106.55%	Highly Effective
2022	Rp 45,000,000,000.00	Rp 50,258,596,604.00	111.69%	Highly Effective
2023	Rp 52,600,000,000.00	Rp 54,952,716,810.00	104.47%	Highly Effective

Source: Office of the Regional Revenue Agency of Gowa Regency, (2024)

The following is the formula for calculating the effectiveness of street lighting tax:

$$\text{Effectiveness} = \frac{\text{Street Lighting Tax Realization}}{\text{Street Lighting Tax Target}} \times 100\% \quad (4)$$

Based on the above formula, the calculation of the effectiveness of street lighting tax in Gowa Regency for 2021-2023 can be done, namely as follows:

a) Year 2021

$$\text{Effectiveness} = \frac{\text{Rp. 43.686.641.949,00}}{\text{Rp. 41.000.000.000,00}} \times 100\% = 106.55\% \quad (5)$$

b) Year 2022

$$\text{Effectiveness} = \frac{\text{Rp. 50.258.596.604,00}}{\text{Rp. 45.000.000.000,00}} \times 100\% = 111.69\% \quad (6)$$

c) Year 2023

$$\text{Effectiveness} = \frac{\text{Rp. 54.952.716.810,00}}{\text{Rp. 52.600.000.000,00}} \times 100\% = 104.47\% \quad (7)$$

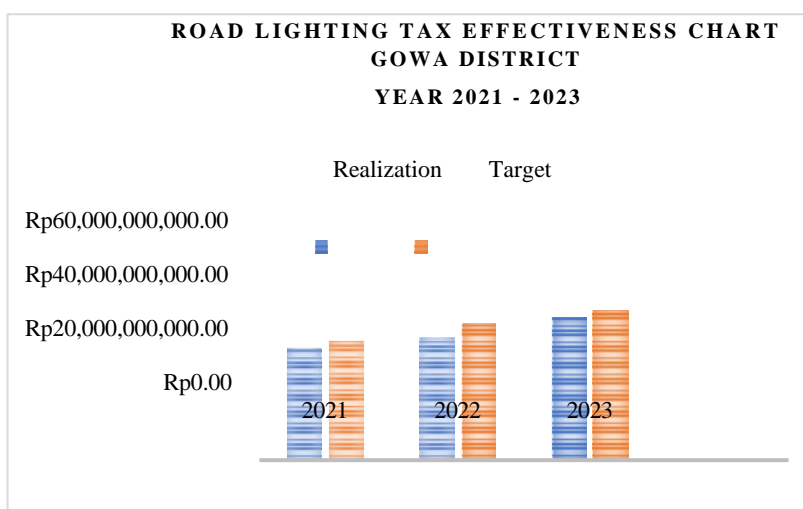


Fig.1. Road Lighting Tax Effectiveness Chart, Gowa District, Year 2021 – 2023.

Based on the graph above, it can be seen that the level of effectiveness of the street lighting tax at the Gowa Regency Regional Revenue Agency office in 2021-2023 has fluctuated. In 2021 it is very effective because in this year it reaches 106.55% and has exceeded the predetermined target of IDR 41,000,000,000.00 and the realization of the street lighting tax is IDR 43,686,641,949.00.

In the following year 2022, the government increased the street lighting tax target to Rp 45,000,000,000.00 with a realization achievement of Rp 50,258,596,604.00. This shows that this year there was a significant increase in both the street lighting tax target and the realization of the street lighting tax, this is evidenced by the effectiveness percentage of 111.69% which when viewed from the scale of criteria is very effective. In 2021 the level of effectiveness of the Gowa Regency street lighting tax is still very effective with a percentage scale of 104.47%. The percentage of effectiveness in 2021 has decreased from the previous year, this is due to an increase in the target applied by the Gowa district government of IDR 52,600,000,000.00 and a realization of IDR 54,952,716,810.00 which when compared to the previous year the target prepared by the gowa district government was only IDR 45,000,000,000.00 with a tax realization of IDR 50,258,596,604.00.

From 2021-2023 there has always been an increase in terms of both the street lighting tax target and the realization of the street lighting tax. Every year the Gowa Regency Government strives for an increase in the local tax sector, especially the street lighting tax, although the percentage of effectiveness fluctuates, in terms of the criteria scale, everything is still very effective as evidenced by the achievement of >100%.

According to Mrs. Irnawati Nur, SE, MM, Ak, CA the Head of Finance of the Regional Revenue Agency of Gowa Regency explained that *"For the effectiveness of street lighting tax for the last 3 years it has been categorized as very effective as seen from the achievement of the percentage all exceeding 100%. This indicates that the local tax target (target) has been met and has even exceeded the predetermined standard exceeded the predetermined standard. The effectiveness of street lighting tax is also supported by several factors such as the existence of socialization which makes taxpayers' awareness in fulfilling their obligations has been fulfilled little by little, so that the effectiveness of street lighting tax remains stable."*

b. Contribution of Street Lighting Tax to PAD

Contribution is used to determine the extent to which the region contributes to local revenue. To determine the contribution, it is necessary to compare the realization of street lighting tax with the realization of local revenue of a region. The greater the contribution means that the street lighting tax plays a significant role in local revenue, while if the contribution ratio is small, it means that the street lighting tax plays a lesser role in local revenue. This contribution determines the potential contribution of local tax revenue to local revenue. By comparing the realization of local tax revenues to local own-source revenues.

Table 5. Contribution Rate of Street Lighting Tax in 2021-2023

Year	Realization of Information Tax Road (A)	Realization Locally-generated revenue (B)	Percentage (A/B)	Scale Criteria
2021	Rp 43,686,641,949.00	Rp 260,897,725,063.00	16.74%	Currently
2022	Rp 50,258,596,604.00	Rp 237,053,750,974.00	21.20%	Good
2023	Rp 54,952,716,810.00	Rp 283,446,829,310.00	19.39%	Currently

Source: Office of the Regional Revenue Agency of Gowa Regency, (2024)

The following is the formula for calculating the effectiveness of street lighting tax:

$$\text{Contribution} = \frac{\text{Street Lighting Tax Realization}}{\text{Realization of PAD Revenue}} \times 100\% \quad (8)$$

Based on the above formula, the calculation of the effectiveness of street lighting tax in Gowa Regency for 2021-2023 can be done, namely as follows:

a) Year 2021

$$\text{Contribution} = \frac{\text{Rp. 43.686.641.949,00}}{\text{Rp. 260.897.725.063,00}} \times 100\% = 16.74\% \quad (9)$$

b) Year 2022

$$\text{Contribution} = \frac{\text{Rp. 50.258.596.604,00}}{\text{Rp. 260.897.725.063,00}} \times 100\% = 21.20\% \quad (10)$$

c) Year 2023

$$\text{Contribution} = \frac{\text{Rp. 54.952.716.810,00}}{\text{Rp. 283.446.829.310,00}} \times 100\% = 19.39\% \quad (11)$$

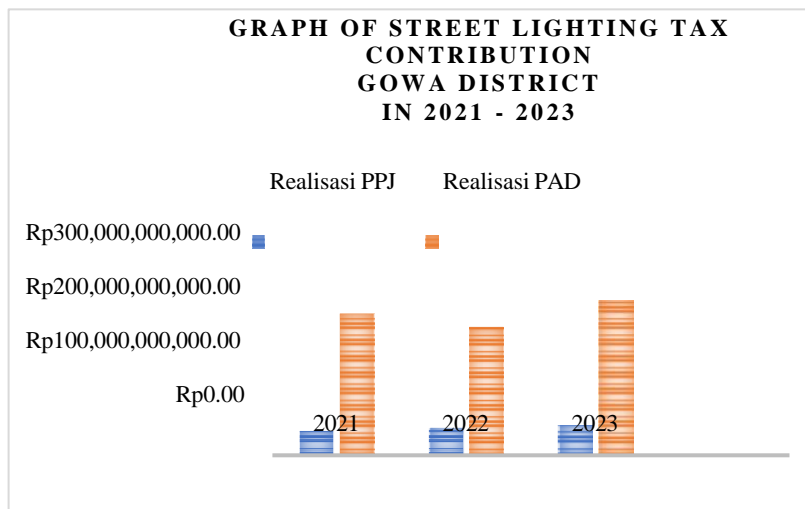


Fig 2. Chart of Street Lighting Tax Contribution, Gowa District.

From the graph above, we can see that the average contribution and realization of street lighting tax is very stable, this is evidenced by the last 3 years the percentage of street lighting tax contribution has always been above 15%, even in 2022 it passed 20% with a good criterion scale.

In 2021, the contribution of street lighting tax is on a moderate scale with a percentage of 16.74% where the realization of the street lighting tax itself is IDR 43,686,641,949.00 and the realization of the local revenue of Gowa district is IDR 260,897,725,063.00.

Street lighting tax contributed greatly in 2022 where the percentage of contribution reached 21.20% with a good scale. This significant increase was caused by the realization of a large lighting tax with an amount of Rp 50,258,596,604.00 which increased from the previous year, while the realization of local revenue decreased from the previous year which only reached Rp 237,053,750,974.00. Although there is an increase in the realization of street lighting tax and a decrease in the realization of local revenue, this is enough to affect the increase in the contribution scale from the previous year which only reached a moderate scale to a good scale [14].

In 2023 the realization of the contribution of the street lighting tax has increased by Rp 54,952,716,810.00 as well as the realization of local revenue of the Gowa district which reached Rp 283,446,829,310.00. Because this year the effectiveness of the street lighting tax has a percentage of 104.47%, then indirectly the contribution of the street lighting tax to local revenue has also increased.

But if we look at the percentage in 2022 and 2023 it decreased, because the Gowa district government also experienced a decrease in effectiveness from 111.69% in 2022 to only 104.47% in 2023. Therefore, if we look at the percentage level of contribution, it has also decreased, namely in 2022 by 21.20% to 19.39% in 2023 with a scale of Good to Medium criteria. Although there was a decrease in the percentage of contribution, in terms of realization,

both the realization of street lighting and the realization of local revenue all increased from the previous year.

According to Mrs. Irnawati Nur, SE, MM, Ak, CA as the Head of Finance of the Regional Revenue Agency of Gowa Regency, *“Street Lighting Tax makes a significant contribution to the regional revenue of Gowa Regency, which is the second largest contributor after BPHTB. Moreover, we see together that now there is a lot of land clearing in Gowa Regency to be used as housing, which means that the more housing is established, the more electricity consumption is used by the local community. With this potential, the contribution of street lighting tax to local taxes will be even greater, especially with street lighting tax revenues that are directly proportional or in line with local tax revenues in Gowa district.”*

4.2. Discussion

PAD or Regional Original Revenue, is a source of funding for regional development. The higher a region's own-source revenue (PAD), the more potential the region has to support its development efforts. Local governments aim to generate more revenue from local sources, such as street lighting tax. Street lighting tax itself has the highest revenue than other local taxes. Every year, the street lighting tax always increases both in terms of effectiveness and realization.

Local Government Regulation of Gowa Regency Number 11 of 2011 regulates the Local Road Lighting Tax in Gowa Regency. This local law stipulates that the object of street lighting tax is electricity, in which the local government bears the cost of street lighting. The subject of street lighting tax is an individual or entity that utilizes electricity. Taxpayers are individuals or entities that are customers or users of electricity.

Gowa Regency imposes a street lighting tax (PPJ) on all electricity usage. PLN collects the street lighting tax and deposits it into the electricity account which is then submitted to the Regional Revenue Agency (BAPENDA) in Gowa Regency. The road lighting tax collection system applied is the Self-Assessment System which allows taxpayers to determine the amount of annual tax themselves based on applicable laws and regulations. BAPENDA only receives the amount of tax collected by PLN on street lighting.

The street lighting tax rate in Gowa Regency is set at a rate of 10% for all taxpayers, including insurance companies, households, and agents. Street lighting refers to the use of electricity to illuminate public roads. Taxes collected from street lighting tax are used to fund such things as maintenance and repair of street lights.

Street lighting tax is still very potential in Gowa Regency. In terms of revenue, the street lighting tax generates the most revenue among other local taxes. It is not surprising that the contribution of the street lighting tax is very large to the Original Regional Revenue (PAD) of Gowa Regency ranking second after BPHTB. With the increase in street lighting tax revenue, it is hoped that all parts of Gowa Regency, especially the villages in this district, will get quality street lighting and there will be no unlit roads. Especially now that more and more remote places have begun housing development.

In general, local tax revenue from 2021-2023 has increased significantly every year, which is very helpful in increasing the Original Regional Revenue of Gowa Regency to finance the expenses or expenditures of the Gowa district government itself. Thus, local taxes can carry out their function, namely regulated as a tool to regulate and implement the policies of the Gowa district government in social and economic matters.

a. Street Lighting Tax Effectiveness

Based on the results of the study, it can be analyzed that the level of effectiveness of street lighting tax from 2021-2023 in the Gowa district varies, however, overall it is very effective. This is because every year the realization of the street lighting tax always exceeds the set target and it also causes the target and realization of the street lighting tax to increase every year.

In terms of targets, there is a difference of Rp. 4,000,000,000.00 from 2021 to 2022, but from 2022 to 2023 there was an increase of Rp. 7,600,000,000.00. Meanwhile, the realization of the street lighting tax itself experienced a growth of Rp. 6,571,954,655.00 from 2021 to 2022, but from 2022 to 2023 it only reached Rp. 4,694,120,206.00. So the percentage of effectiveness that occurs in 2021 to 2022 has increased compared to 2022 to 2023 which decreased. This happened because the Gowa Regency Government increased the tax revenue target for 2023, so the effectiveness value that occurred was not so large compared to 2022, even so the scale of the street lighting tax effectiveness criteria is still in a very effective position because the percentage achievement is still more than 100%.

b. Street Lighting Tax Contribution

The contribution of the street lighting tax in Gowa Regency has made a good contribution to local revenue so that it can affect the PAD received by Gowa Regency. In 2021-2023 the contribution of street lighting tax in Gowa Regency fluctuates, this is according to the results of the study where the contribution increased in 2022 by 21.20%, however, in 2023 there was a decrease which only reached a percentage of 19.39%, and was included in the medium criteria.

This happens because the realization of street lighting tax in the Gowa district has increased every year, while the realization of local revenue fluctuates, where 2022 there was a decrease, unlike in 2023 it increased so that the contribution of street lighting tax to the local revenue of the gowa district fluctuates.

Such a situation can be caused by an increase in local revenue sourced from local revenues other than taxes. Such as local retribution and other legitimate local revenue.

5 Conclusion and Suggestion

5.1 Conclusion

The purpose of this study was to determine the effectiveness of Street Lighting Tax revenue in Gowa Regency and its contribution to the Regional Original Revenue (PAD) of Gowa Regency which was conducted between 2021 and 2023. Considering the findings of this research on Jala Lighting Tax, conclusions can be drawn in the form of:

a. The effectiveness of the Street Lighting Tax from 2021 to 2023 in Gowa Regency has been

very effective, this can be seen from the data found that all have exceeded >100%. The targets set by the local government and the realizations that have been achieved have all increased from year to year. With a total effectiveness in 2019 of 106.55%, 2022 with an effectiveness achievement of 111.69%, and in 2023 with a percentage of 104.47%. The greater the percentage of effectiveness, the better the potential of the region to meet its improvement targets, and in 2022 the percentage of effectiveness is the highest compared to the other 2 years.

- b. From 2021 to 2023, the street lighting tax in Gowa Regency contributed significantly to local taxes, with the average achieved each year from street lighting as a whole already above 15%. In 2021 the figure was at 16.74%, then increased to 21.20% in 2022 and 19.39% in 2023. Street lighting tax makes a significant contribution to local taxes. This is because taxpayers are more aware and compliant in terms of paying their taxes. Street lighting tax in Gowa Regency still very the potential to be studied. The second local tax that contributes greatly to the local revenue of Gowa Regency is the street lighting tax which generates the most revenue compared to other local taxes in Gowa Regency.

5.2 Suggestion

The author recognizes that this research is inseparable from obstacles such as the limited ability of the author. The author hopes that this research will be useful for BAPENDA Gowa Regency and all parties involved and presumably need this research. Based on the results of this study, the author recommends the following suggestions:

- a. For future years, the target set by the Gowa Regency Regional Revenue Agency should not only be based on the potential of previous years to ensure the effectiveness of street lighting tax revenue will always be effective and even very effective.
- b. To increase public happiness, the government must improve the services it provides. The government must make service policies, public finance policies, and tax rates that are reasonable for the community. So that public awareness of street lighting tax is increasing and more obedient in making tax payments. So that this street lighting tax further increases regional development and the government must maximize utilizing this street lighting tax to increase regional income, especially in the Gowa district.

References

- [1] Wicaksono, G., Puspita, Y., Asmandani, V. and Kusumaningrum, N.D. Kebijakan pemerintah daerah dalam merespon pandemi Covid-19 dan dampaknya terhadap penerimaan pajak daerah. *Jurnal Kebijakan Publik*, 13(1), pp.86-92. 2022.
- [2] J. I., Sukma Faradiba, O., Muchsin, S., Hayat,) &, & Negara, J. A. Efektifitas Kinerja Pelayanan Sensus Penduduk Berbasis Online Di Badan Pusat Statistik Kota Malang. 2(1). 2021.
- [3] Rustam, A., Warda, W., & Azizah, N. Overview Of Regency and City Regional Tax Calculations at Bappenda Gowa Regency. *Amnesty: Jurnal Riset Perpajakan*, 5(2), 217-226. 2022.
- [4] Siagian, Sondang P, *Manajemen Sumber Daya Manusia*, Jakarta: Bumi aksara, 2002.
- [5] Kurniawan, Agung. *Transformasi Pelayanan Publik. Pembaruan* : Yogyakarta. 2008.
- [6] Mahmudi. *Analisis Laporan Keuangan Pemerintah Daerah*. Yogyakarta: Sekolah Tinggi Ilmu Manajemen, (BPFE-Yogyakarta. Yogyakarta), 2010.

- [7] Depdagri, Kepmendagri No. 690 900 327. Pedoman Penilaian Kinerja Keuangan.
- [8] Deby, C. A., & Sulindawati, N. L. G. E. Analisis Efektivitas, Efisiensi, Dan Kontribusi Penerimaan Pajak Penerangan Jalan Terhadap Pendapatan Asli Daerah (PAD) Kabupaten Buleleng Tahun 2015-2019. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 13(04), 1390-1401, 2022.
- [9] Luisa Lohonauman, I., Ekonomi dan Bisnis, F., & Akuntansi Universitas Sam Ratulangi Manado, J. Analisis Efektivitas Pemungutan Pajak Daerah Dalam Meningkatkan Pendapatan Asli Daerah Di Kabupaten Sitaro. *Maret*, 4(1), 172–180. 2016.
- [10] Siahaan, Marihot Pahala, Hukum Pajak Elementer. Yogyakarta: Graha Ilmu, 2010.
- [11] Peraturan Pemerintah Republik Indonesia Nomor 4 Tahun 2023 Tentang Pemungutan Pajak Brang dan Jasa Tertentu Atas Tenaga Listrik.
- [12] Peraturan Daerah Kabupaten Gowa Nomor 11 Tahun 2011 Tentang Pajak Penerangan Jalan.
- [13] Pamungkas, B. D., Suprianto, S., & Usman, U. Pengaruh Pajak Hotel Dan Pajak Penerangan Jalan Terhadap Pendapatan Asli Daerah Kabupaten Sumbawa. *Elastisitas: Jurnal Ekonomi Pembangunan*, 5(2), 90-93. 2023.
- [14] Aritonang, P. M.. Pajak Penerangan Jalan. *Indonesia Journal of Business Law*, 1(1), 25-31. 2022.