

The Effectiveness of Local Tax Law in Increasing Regency/City Regional Tax Revenue in Central Java Province

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Abstract. To improve services to the community and regional independence, a policy that can encourage increased regional revenues is needed. Law Number 28 of 2009 concerning regional taxes and regional levies contains new regional tax objects which are expected to increase local government revenues. This study aims to evaluate whether local tax revenues originating from new tax objects provide a significant contribution to overall local tax revenues. This research was conducted in the province of Central Java which consists of 35 autonomous regions, namely 29 regencies and 6 cities. The secondary data used are sourced from the Central Statistical Agency and the Directorate General of Balance of the Ministry of Finance for three years from 2017 to 2019. This study succeeded in finding: 1. On average in three years the land and building tax was 38,506,719,679 rupiah and its contribution to revenue local tax of 27.07 percent; 2. Revenues from the acquisition of land and building rights on average in three years amounted to 34,070,867,725 rupiah and its contribution to local taxes was 20.05 percent; 3. The average groundwater tax revenue in three years is 1,213,370,136 rupiah and contributes to local taxes 0.81 percent; 4. The total regional revenue from new tax objects on average in three years is 73,800,284,775 rupiah and contributes to regional tax revenue of 47.94 percent. From these findings, it can be concluded that local tax laws are effective in increasing local tax revenues and encouraging increased regional independence.

Keywords: Local Tax Laws, Local Taxes, Regional Independence

1 Introduction

One of the agendas in the 2020-2024 National Mid-Term Development Plan is to develop regions to reduce inequality and ensure equity. Included in this gap is the gap in financial capacity both vertically, namely between the central government, provincial government and district / city governments, and the horizontal gap, namely the gap between provinces and between districts / cities throughout Indonesia. Several policies have been taken to reduce this gap, among others, by issuing Law No. 29 of 2009 concerning regional taxes and regional levies which provide additional sources of income for the provinces and districts/cities in the form of additional new types of local taxes. With this additional source of regional revenue, it is hoped that the provinces and districts/cities will increase their financial capacity so that the administration of government for the welfare of the community can be improved. In addition, there is a policy that shifts the responsibility for managing senior high schools from the

responsibility of the district / city government to the responsibility of the provincial government. This policy will certainly increase the burden of spending on the provincial government and on the contrary ease the burden on the expenditure of the district/city government.

Nurjanah et al. [1] found that in Mojokerto district the average contribution of local taxes to local revenue (PAD) during the 2014-2015 period each month was 53.33%, which means the contribution of local taxes is very good. In Bantul district from 2013 – 2017 the contribution of local taxes to local revenue is quite good on average 32.645% [2]. The contribution of local taxes to the original revenue of districts and cities in Central Java province fluctuated on average, where in 2016 it was 27.05 percent, in 2017 it was 25.84 and in 2018 it was 32.01 percent [3]. Juliarini [4] found that 1) the development of district tax revenues is smaller than that of the city; 2) the development of the contribution of local taxes to PAD in districts is smaller than in cities.

This study aims to analyze the effectiveness of Law No. 29 of 2009 concerning regional taxes and regional levies, especially for district / city governments in increasing their financial capacity with sources of revenue in the form of additional new types of local taxes. In this law, additional types of new local taxes for district/city governments consist of four types of local taxes, namely: 1. Urban and rural land and building tax (PBB); 2. Fees for the acquisition of land and building rights (BPHTB); 3. Ground water tax; 4. Swallow's nest tax. To measure the effectiveness of the law, it will be measured by how much revenue the district / city receives from the new local tax and its contribution to the overall district / city tax revenue. The large amount of local tax revenue and its large contribution to the overall local tax means that this new type of tax has a major role for the district/city concerned. On the other hand, if the revenue from the new type of regional tax is small or the contribution is small to the total regency/city regional tax revenue, it indicates that the new type of regional tax is not or less significant for increasing the financial capacity of the regency/city. Finally, to measure the effectiveness of Law No. 28 of 2009 concerning regional taxes and regional levies by measuring the contribution of all types of new local taxes to the total local taxes received by district/city governments. If the contribution of the new regional tax is high, it can be concluded that the law is effectively able to increase the financial capacity of the district / city by increasing its local tax revenue, on the contrary if the contribution of the new type of tax revenue is low, it can be concluded that the law is lacking or not. effective in improving the financial capacity of the district / city.

2 Method

This type of research is descriptive research that aims to explain how the effectiveness of Law No. 28 of 2009 concerning regional taxes and regional levies in increasing district / city regional revenues from new local tax sources consisting of urban and rural land and building taxes, fees for the acquisition of rights to land and assistance, groundwater tax, and swallow nest tax. The population consists of 35 districts / cities in Central Java Province with a full sample (census). The observation year for three years from 2017 to 2019 used secondary data sourced from the Central Statistics Agency and the Directorate General of Fiscal Balance, Ministry of Finance [5][6][7] in the form of published reports.

3 Results and Discussion

3.1 Rural and Urban Land and Building Tax (PBB)

Objects of Rural and Urban Land and Building Tax are land and/or buildings that are owned, controlled, and/or utilized by private persons or entities, except for areas used for plantation, forestry, and mining business activities. Land and building tax revenues in districts / cities in Central Java province on average have increased from year to year. The average land and building tax in 2017 was 33,557,257,143 rupiah. In 2018 it was 38,184,465,458 rupiah. In 2019 it was 43,778,436,435 rupiah. For three consecutive years, the city of Semarang as the capital of Central Java province has always received the largest land and building tax revenue with a very large amount which is up to ten times the average land and building tax revenue for all districts / cities in Central Java. The city of Magelang for three consecutive years received the lowest land and building tax revenue in Central Java. Apart from Magelang, rural and urban land and building tax revenues are also low, namely Salatiga, Pekalongan, and Tegal. The amount of land and building tax is the land and building tax rate multiplied by the selling value of the tax object, so that areas that have land and buildings with a high selling value of tax objects will receive high land and building taxes as well, on the other hand areas with low land and building values will also receive a tax on land and buildings. receive low land and building taxes. The four cities in Central Java that receive low land and building taxes in rural and urban areas are because these cities have a very small area so that the selling value of the tax object is also low.

The contribution of district/city land and building taxes in the province of Central Java to the overall local tax revenue is quite high. It is shown that the contribution of land and building taxes in three years, namely in 2017 was 27.50 percent, in 2018 it was 26.89 percent, and in 2019 it was 26.81 percent. This shows that the role of land and building taxes for district / city regional revenues originating from their regional potential is quite encouraging. Overall land and building tax revenues for districts / cities in Central Java have increased from year to year. The increase in land and building taxes can be a stable source of revenue for the district / city government and can even increase periodically in line with the increase in the selling value of tax objects in the form of increases in land and buildings.

Table 1. Rural and Urban Land and Building Tax (PBB) 2017 – 2019

| No | District / City | PBB | | |
|----|------------------------|----------------|----------------|----------------|
| | | 2017 | 2018 | 2019 |
| 1 | Kabupaten Cilacap | 54.031.722.375 | 59.045.588.539 | 72.771.009.597 |
| 2 | Kabupaten Banyumas | 49.427.525.188 | 50.998.303.333 | 52.138.775.937 |
| 3 | Kabupaten Purbalingga | 17.926.194.639 | 18.806.865.663 | 19.641.820.930 |
| 4 | Kabupaten Banjarnegara | 19.148.458.842 | 22.338.520.114 | 22.833.280.607 |
| 5 | Kabupaten Kebumen | 34.003.478.227 | 42.248.611.770 | 48.222.131.277 |
| 6 | Kabupaten Purworejo | 22.292.886.848 | 26.652.901.596 | 27.918.084.577 |
| 7 | Kabupaten Wonosobo | 18.554.306.787 | 18.580.858.910 | 19.226.331.747 |
| 8 | Kabupaten Magelang | 25.764.291.495 | 25.807.217.483 | 33.057.309.182 |
| 9 | Kabupaten Boyolali | 28.837.002.640 | 40.294.974.253 | 33.827.411.018 |
| 10 | Kabupaten Klaten | 25.661.809.510 | 26.909.314.060 | 28.053.778.197 |
| 11 | Kabupaten Sukoharjo | 36.104.224.831 | 36.005.474.311 | 36.659.981.705 |
| 12 | Kabupaten Wonogiri | 14.211.642.161 | 21.676.459.558 | 22.937.846.654 |
| 13 | Kabupaten Karanganyar | 25.744.985.410 | 25.236.032.616 | 26.905.026.458 |

| No | District / City | PBB | | |
|----|----------------------|-----------------|-----------------|-----------------|
| | | 2017 | 2018 | 2019 |
| 14 | Kabupaten Sragen | 18.602.158.685 | 19.406.584.757 | 26.126.243.891 |
| 15 | Kabupaten Grobogan | 26.105.102.068 | 25.811.223.931 | 30.204.255.369 |
| 16 | Kabupaten Blora | 17.342.411.428 | 17.327.833.231 | 17.810.827.577 |
| 17 | Kabupaten Rembang | 11.221.983.586 | 14.819.014.513 | 14.771.533.286 |
| 18 | Kabupaten Pati | 19.995.312.337 | 20.402.579.687 | 20.327.943.458 |
| 19 | Kabupaten Kudus | 20.175.738.220 | 23.911.343.590 | 25.497.514.802 |
| 20 | Kabupaten Jepara | 21.760.525.958 | 23.606.012.668 | 34.677.164.975 |
| 21 | Kabupaten Demak | 48.496.584.016 | 53.392.750.520 | 71.688.199.238 |
| 22 | Kabupaten Semarang | 41.486.751.862 | 44.320.941.680 | 46.444.707.602 |
| 23 | Kabupaten Temanggung | 12.926.054.468 | 13.354.560.268 | 13.731.503.708 |
| 24 | Kabupaten Kendal | 17.797.002.224 | 21.222.445.542 | 33.834.362.901 |
| 25 | Kabupaten Batang | 20.765.889.866 | 21.061.026.730 | 27.932.836.915 |
| 26 | Kabupaten Pekalongan | 11.962.667.128 | 14.805.399.517 | 18.162.981.124 |
| 27 | Kabupaten Pemalang | 13.849.665.106 | 16.479.138.572 | 21.477.063.428 |
| 28 | Kabupaten Tegal | 25.541.523.528 | 25.443.644.371 | 35.411.948.381 |
| 29 | Kabupaten Brebes | 27.455.796.388 | 32.689.752.345 | 36.890.272.047 |
| 30 | Kota Magelang | 6.257.673.488 | 6.222.937.224 | 6.686.654.782 |
| 31 | Kota Surakarta | 59.507.595.975 | 81.691.529.917 | 88.359.046.254 |
| 32 | Kota Salatiga | 7.635.889.379 | 8.647.886.272 | 9.525.295.403 |
| 33 | Kota Semarang | 348.354.499.317 | 410.965.561.484 | 480.106.015.003 |
| 34 | Kota Pekalongan | 12.388.376.852 | 12.977.362.631 | 14.212.332.279 |
| 35 | Kota Tegal | 13.166.269.170 | 13.295.639.391 | 14.173.784.901 |
| | Average | 33.557.257.143 | 38.184.465.458 | 43.778.436.435 |

(Directorate General of Fiscal Balance, Ministry of Finance)

3.2 Tax on Acquisition of Rights on Land and Buildings (BPHTB)

The object of the tax on the acquisition of land and building rights is the acquisition of land/building rights from buying and selling transactions or others as regulated by law. Tax receipts from the acquisition of land and building rights for three years from 2017 to 2019 show fluctuating figures. On average, tax revenues from the acquisition of land and building rights in 2017 amounted to 32,614,970,267 rupiah, in 2018 it was 32,326,926,524 rupiah and in 2019 it was 37,270,706,393 rupiah. For three years, the city of Semarang has always received a tax on the acquisition of the highest land and building rights in Central Java. The development of cities and regencies with the construction of housing, industry and other properties such as hotels, shopping centers and offices will encourage an increase in the receipt of fees for the acquisition of land and building rights, the City of Magelang and Salatiga in three years receiving the lowest taxes on the acquisition of land and building rights. The low acceptance of fees for the acquisition of land and building rights is of course due to the low sales and purchase transactions of land and buildings in the area due to the narrowness of the area so that it can no longer be developed.

The contribution of the tax on land and building rights to the overall regional tax received by districts/cities in the province of Central Java is 20.47 percent. In 2018 it was 19.37 percent and in 2019 it was 20.31 percent. The tax contribution to the acquisition of land and building rights in Central Java is certainly high, even though it is below the land and building tax in rural and urban areas. From this figure, it can be concluded that the tax on the acquisition of

land and building rights plays a major role for district/city governments in obtaining local revenue from local tax sources.

Table 2. Tax on Acquisition of Rights on Land and Buildings (BPHTB) 2017 - 2019

| No | District / City | BPHTB | | |
|----|------------------------|----------------|----------------|----------------|
| | | 2017 | 2018 | 2019 |
| 1 | Kabupaten Cilacap | 15.854.295.355 | 18.779.161.840 | 23.164.618.369 |
| 2 | Kabupaten Banyumas | 53.159.664.642 | 49.288.308.640 | 51.333.064.430 |
| 3 | Kabupaten Purbalingga | 6.924.439.017 | 5.861.758.444 | 7.064.714.607 |
| 4 | Kabupaten Banjarnegara | 3.187.123.712 | 4.567.675.367 | 4.695.662.209 |
| 5 | Kabupaten Kebumen | 8.585.214.775 | 10.110.054.468 | 12.944.778.964 |
| 6 | Kabupaten Purworejo | 9.376.100.749 | 13.656.672.882 | 14.962.840.165 |
| 7 | Kabupaten Wonosobo | 4.142.780.985 | 5.569.512.415 | 5.360.442.545 |
| 8 | Kabupaten Magelang | 12.469.652.066 | 14.617.498.190 | 20.556.496.942 |
| 9 | Kabupaten Boyolali | 24.290.526.993 | 36.465.975.988 | 52.403.579.757 |
| 10 | Kabupaten Klaten | 21.292.423.135 | 23.284.687.519 | 27.808.793.025 |
| 11 | Kabupaten Sukoharjo | 81.583.927.206 | 76.121.645.386 | 90.195.537.575 |
| 12 | Kabupaten Wonogiri | 7.390.753.200 | 5.337.411.277 | 6.879.014.243 |
| 13 | Kabupaten Karanganyar | 48.635.412.069 | 55.288.461.533 | 63.401.389.306 |
| 14 | Kabupaten Sragen | 15.273.566.692 | 14.928.922.400 | 19.126.913.435 |
| 15 | Kabupaten Grobogan | 8.718.601.731 | 10.730.804.252 | 19.825.623.890 |
| 16 | Kabupaten Blora | 6.807.198.999 | 7.353.231.218 | 10.490.799.513 |
| 17 | Kabupaten Rembang | 11.268.038.067 | 9.981.091.157 | 11.896.948.533 |
| 18 | Kabupaten Pati | 11.850.177.666 | 10.412.521.397 | 16.120.613.579 |
| 19 | Kabupaten Kudus | 24.580.807.320 | 24.250.048.010 | 29.001.692.597 |
| 20 | Kabupaten Jepara | 20.313.464.015 | 26.851.974.455 | 28.167.081.442 |
| 21 | Kabupaten Demak | 28.863.321.631 | 27.969.246.448 | 23.828.651.972 |
| 22 | Kabupaten Semarang | 61.856.232.741 | 29.509.337.715 | 11.896.948.533 |
| 23 | Kabupaten Temanggung | 8.593.088.330 | 9.012.090.184 | 19.014.475.009 |
| 24 | Kabupaten Kendal | 37.126.046.163 | 36.930.862.772 | 28.058.778.997 |
| 25 | Kabupaten Batang | 12.785.444.139 | 13.289.775.997 | 14.005.089.533 |
| 26 | Kabupaten Pekalongan | 4.011.009.133 | 13.270.159.529 | 17.960.491.619 |
| 27 | Kabupaten Pemalang | 15.029.008.462 | 19.921.114.643 | 24.695.865.973 |
| 28 | Kabupaten Tegal | 21.189.696.649 | 23.831.346.631 | 25.137.992.747 |
| 29 | Kabupaten Brebes | 8.081.052.176 | 9.022.960.387 | 16.837.446.416 |
| 30 | Kota Magelang | 6.741.697.345 | 6.497.375.307 | 9.261.659.580 |
| 31 | Kota Surakarta | 82.601.011.250 | 85.710.318.834 | 74.094.177.000 |

| No | District / City | BPHTB | | |
|----|-----------------|-----------------|-----------------|-----------------|
| | | 2017 | 2018 | 2019 |
| 32 | Kota Salatiga | 15.219.582.056 | 17.723.396.672 | 25.116.629.794 |
| 33 | Kota Semarang | 416.395.327.140 | 384.109.332.739 | 464.118.368.011 |
| 34 | Kota Pekalongan | 13.280.259.467 | 14.914.803.273 | 19.493.498.933 |
| 35 | Kota Tegal | 14.047.014.277 | 16.272.890.018 | 15.554.044.513 |
| | Average | 32.614.970.267 | 32.326.926.514 | 37.270.706.393 |

3.3 Groundwater Tax (PAT)

The object of the groundwater tax is the extraction or utilization of ground water, while the subject of the groundwater tax is an individual or entity that carries out the extraction or utilization of ground water. For three years from 2017 to 2019 it shows that on average district / city revenues from groundwater taxes have increased. In 2017 the average groundwater tax revenue was 834,007,638 rupiah, in 2018 it was 1,233,568,158 rupiah and in 2019 it was 1,572,534,613 rupiah. In those three years, the city of Semarang has always been the area with the highest groundwater tax revenue, while the district of Blora has always been the area with the lowest groundwater tax revenue. The high groundwater tax received by the district / city government indicates the high use of groundwater either by individuals or entities by extracting groundwater to meet their needs. Meanwhile, for district/city governments whose groundwater tax revenue is relatively low, it could be because there are not many individuals or entities that utilize groundwater in meeting their needs due to the availability of water sources from springs or because of the weak application of groundwater taxes.

The contribution of groundwater tax to the overall regional tax for districts / cities in Central Java province on average is 0.68 percent in 2017, 0.83 percent in 2018, and 0.93 percent in 2019. Although the amount of groundwater tax revenue and its contribution to local tax revenues is relatively small, it is still important to regulate it in the law considering that groundwater extraction or use needs to be monitored by the local government so that excessive extraction or use does not occur or that can damage the environment.

Table 3. Groundwater Tax (PAT) 2017 - 2019

| No | District / City | PAT | | |
|----|------------------------|---------------|---------------|---------------|
| | | 2017 | 2018 | 2019 |
| 1 | Kabupaten Cilacap | 620.836.590 | 693.847.277 | 757.686.451 |
| 2 | Kabupaten Banyumas | 811.077.551 | 1.183.155.955 | 1.386.870.756 |
| 3 | Kabupaten Purbalingga | 1.022.330.526 | 600.999.955 | 569.254.200 |
| 4 | Kabupaten Banjarnegara | 451.388.080 | 400.603.689 | 437.301.962 |
| 5 | Kabupaten Kebumen | 123.503.430 | 226.617.498 | 386.505.350 |
| 6 | Kabupaten Purworejo | 296.735.425 | 400.115.689 | 435.118.435 |
| 7 | Kabupaten Wonosobo | 181.101.592 | 228.558.173 | 281.429.670 |
| 8 | Kabupaten Magelang | 1.284.019.023 | 656.793.041 | 879.678.828 |
| 9 | Kabupaten Boyolali | 829.412.828 | 1.457.388.283 | 2.396.655.936 |

| No | District / City | PAT | | |
|----|-----------------------|---------------|---------------|----------------|
| | | 2017 | 2018 | 2019 |
| 10 | Kabupaten Klaten | 1.247.618.100 | 1.779.267.765 | 3.114.192.655 |
| 11 | Kabupaten Sukoharjo | 1.488.815.771 | 4.383.982.809 | 4.244.100.783 |
| 12 | Kabupaten Wonogiri | 457.625.900 | 754.626.600 | 1.200.256.850 |
| 13 | Kabupaten Karanganyar | 904.583.400 | 2.504.304.900 | 3.163.255.096 |
| 14 | Kabupaten Sragen | 818.228.762 | 762.548.120 | 821.257.350 |
| 15 | Kabupaten Grobogan | 112.053.150 | 350.495.166 | 379.958.000 |
| 16 | Kabupaten Blora | 49.410.719 | 53.341.230 | 186.568.801 |
| 17 | Kabupaten Rembang | 181.252.591 | 389.209.789 | 400.038.220 |
| 18 | Kabupaten Pati | 687.112.767 | 872.036.122 | 1.257.608.065 |
| 19 | Kabupaten Kudus | 1.104.657.223 | 1.974.330.668 | 2.787.144.603 |
| 20 | Kabupaten Jepara | 434.020.436 | 587.095.178 | 638.430.851 |
| 21 | Kabupaten Demak | 327.204.600 | 352.872.000 | 1.210.845.750 |
| 22 | Kabupaten Semarang | 1.990.755.633 | 5.284.765.430 | 400.038.220 |
| 23 | Kabupaten Temanggung | 265.325.408 | 142.066.110 | 188.164.850 |
| 24 | Kabupaten Kendal | 1.055.356.300 | 1.343.844.000 | 1.628.847.736 |
| 25 | Kabupaten Batang | 664.049.026 | 614.244.046 | 659.704.946 |
| 26 | Kabupaten Pekalongan | 432.804.146 | 454.391.154 | 2.057.155.114 |
| 27 | Kabupaten Pemasang | 112.424.725 | 138.966.640 | 151.028.400 |
| 28 | Kabupaten Tegal | 280.475.935 | 351.565.000 | 404.626.840 |
| 29 | Kabupaten Brebes | 229.440.494 | 343.253.583 | 399.768.772 |
| 30 | Kota Magelang | 334.209.700 | 340.191.320 | 272.280.200 |
| 31 | Kota Surakarta | 1.260.519.090 | 3.648.008.660 | 4.913.139.600 |
| 32 | Kota Salatiga | 421.012.502 | 420.597.865 | 475.528.100 |
| 33 | Kota Semarang | 8.114.245.075 | 8.871.473.962 | 14.853.585.407 |
| 34 | Kota Pekalongan | 296.433.125 | 341.490.800 | 1.436.884.068 |
| 35 | Kota Tegal | 300.227.700 | 267.837.052 | 263.800.600 |
| | Average | 834.007.638 | 1.233.568.158 | 1.572.534.613 |

3.4 Swallow's Nest Tax (PSW)

Unlike other types of local taxes where every district / city has its tax potential, the swallow nest tax is only found in a few districts / cities in the province of Central Java. Of the 35 districts/cities, only about half of them have data on swallow nest tax revenues. On average, swallow nest tax revenue in 2017 was 16 million rupiah, in 2018 it was 18 million rupiah and in 2019 it was 15 million rupiah. However, the existence of this law has provided legal certainty in relation to the swallow nest tax levy.

Although the swallow's nest tax revenue in districts / cities in Central Java is relatively low, it does not mean that Law No. 28 of 2009 is not functioning properly. With this law, the district/city governments in Indonesia have a strong legal footing in relation to the swallow's nest tax. With this law, it means that it has been able to regulate so that there is no uncertainty that can interfere with the continuity of the swallow's nest business.

3.5 Total Receipts of New Regional Taxes

The total revenue from the new type of regional tax is the sum of the land and building tax revenues in rural and urban areas, land and building rights acquisition fees, groundwater tax, and swallow nest tax. On average, the amount of local taxes received by districts / cities in Central Java from new types of local taxes in 2017 was 67,015,772,098 rupiah, in 2018 it was 71,754,444,552 rupiah and in 2019 it was 82,630,637,675 rupiah. From the three-year data, it shows that there is a very good trend where local tax revenues have increased which has an impact on increasing regional financial capacity so that it is expected to be used to improve people's welfare. In those three years, the amount of local tax from the new type of local tax, Semarang city received the highest tax and Magelang city received the lowest tax.

The contribution of local tax revenues from new types of local taxes to local taxes in total district / city governments in Central Java was on average 48.66 percent in 2017, 47.10 percent in 2018, and 48.06 percent in 2019. This contribution is certainly very large because it is almost half of the total district / city tax revenue in Central Java. The contribution of new types of local tax revenues shows that local tax revenues that were previously not regulated in Law No. 28 of 2009 which include: hotel tax, restaurant tax, entertainment tax, advertisement tax, parking tax are relatively low. However, both districts/cities whose contribution from the new type of regional revenue is low, showing the opposite, namely that the revenue from the types of regional taxes that have not been regulated in the new regional tax law and levies is relatively high. The high contribution of this new type of regional tax can be concluded that Law No. 28 of 2009 concerning regional taxes and regional levies is effective. With the high district/city blood revenue from the new type of local tax, it increases the original local revenue thereby increasing the capacity of regional finance and regional independence.

Table 4. Total Receipts of New Regional Taxes (JPDB) 2017 – 2019

| No | District / City | JPDB | | |
|----|------------------------|-----------------|-----------------|-----------------|
| | | 2017 | 2018 | 2019 |
| 1 | Kabupaten Cilacap | 70.516.906.320 | 78.528.815.816 | 96.700.023.497 |
| 2 | Kabupaten Banyumas | 103.398.267.381 | 101.469.767.928 | 104.858.711.123 |
| 3 | Kabupaten Purbalingga | 25.872.964.182 | 25.269.624.062 | 27.275.789.737 |
| 4 | Kabupaten Banjarnegara | 22.790.820.634 | 27.310.349.170 | 27.969.844.778 |
| 5 | Kabupaten Kebumen | 42.716.511.932 | 52.594.633.736 | 61.563.465.591 |
| 6 | Kabupaten Purworejo | 31.998.774.022 | 40.741.966.167 | 43.354.982.677 |
| 7 | Kabupaten Wonosobo | 22.878.189.364 | 24.378.929.498 | 24.868.203.962 |
| 8 | Kabupaten Magelang | 39.517.962.584 | 41.081.508.714 | 54.493.484.952 |
| 9 | Kabupaten Boyolali | 53.956.942.461 | 78.218.338.524 | 88.627.646.711 |
| 10 | Kabupaten Klaten | 48.201.850.745 | 51.973.269.344 | 58.976.763.877 |
| 11 | Kabupaten Sukoharjo | 119.176.967.808 | 116.511.102.506 | 131.099.620.063 |

| No | District / City | JPDB | | |
|----|-----------------------|-----------------|-----------------|-----------------|
| | | 2017 | 2018 | 2019 |
| 12 | Kabupaten Wonogiri | 22.060.021.261 | 27.768.497.435 | 31.017.117.747 |
| 13 | Kabupaten Karanganyar | 75.284.980.879 | 83.028.799.049 | 93.469.670.860 |
| 14 | Kabupaten Sragen | 34.697.154.139 | 35.098.055.277 | 46.074.414.676 |
| 15 | Kabupaten Grobogan | 34.985.947.949 | 36.949.132.349 | 50.473.753.259 |
| 16 | Kabupaten Blora | 24.199.021.146 | 24.734.405.679 | 28.488.195.891 |
| 17 | Kabupaten Rembang | 22.680.884.244 | 25.197.712.959 | 27.076.637.539 |
| 18 | Kabupaten Pati | 32.547.511.470 | 31.708.085.081 | 37.725.505.552 |
| 19 | Kabupaten Kudus | 45.898.039.063 | 50.176.985.994 | 57.297.225.177 |
| 20 | Kabupaten Jepara | 42.515.163.409 | 51.045.082.301 | 63.483.577.268 |
| 21 | Kabupaten Demak | 77.699.835.247 | 81.728.913.968 | 96.740.066.960 |
| 22 | Kabupaten Semarang | 105.333.740.236 | 79.115.044.825 | 58.749.811.855 |
| 23 | Kabupaten Temanggung | 21.784.468.206 | 22.508.716.562 | 32.934.143.567 |
| 24 | Kabupaten Kendal | 56.007.578.687 | 59.523.327.314 | 63.549.914.634 |
| 25 | Kabupaten Batang | 34.272.208.031 | 35.016.221.773 | 42.650.256.394 |
| 26 | Kabupaten Pekalongan | 16.432.180.407 | 28.554.950.200 | 38.205.127.857 |
| 27 | Kabupaten Pemalang | 29.005.698.293 | 36.552.869.855 | 46.335.457.801 |
| 28 | Kabupaten Tegal | 47.014.296.112 | 49.629.556.002 | 60.957.767.968 |
| 29 | Kabupaten Brebes | 35.770.289.058 | 42.056.266.315 | 54.127.487.235 |
| 30 | Kota Magelang | 13.344.505.533 | 13.071.428.851 | 16.231.519.562 |
| 31 | Kota Surakarta | 143.372.186.565 | 171.054.804.911 | 167.366.362.854 |
| 32 | Kota Salatiga | 23.276.483.937 | 26.791.880.809 | 35.117.453.297 |
| 33 | Kota Semarang | 772.865.091.532 | 803.946.493.185 | 959.077.968.421 |
| 34 | Kota Pekalongan | 25.965.069.444 | 28.233.656.704 | 35.142.715.280 |
| 35 | Kota Tegal | 27.513.511.147 | 29.836.366.461 | 29.991.630.014 |
| | Average | 67.015.772.098 | 71.754.444.552 | 82.630.637.675 |

4 Conclusions and Recommendations

- a) Rural and urban land and building taxes have been proven to make a high contribution to district / city tax revenues in the province of Central Java
- b) Fees for the acquisition of land and building rights are proven to provide a high contribution to district / city tax revenues in the province of Central Java
- c) Groundwater tax is proven to provide a relatively low contribution to district/city local tax revenues in the province of Central Java

- d) Swallow nest tax is proven to provide a very low contribution to district / city tax revenues in the province of Central Java
- e) Law number 28 of 2009 concerning regional taxes and regional levies has proven to be effective in increasing district / city regional revenues in the province of Central Java, which are sourced from local taxes.
- f) Recommendations for further research agendas can be carried out with a wider sample, for example districts / cities in Java, Sumatra, Kalimantan, Sulawesi, or even the whole of Indonesia.

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