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Improving Local Government Performance Through Tax Optimization

Riyanto Wujarso[1*], Saprudin[1], Anton Zulkarnain Sianipar[2], Revan Andhitiyara[1], Arie Martin Parulian Napitupulu[1]

[1]Sekolah Tinggi Ilmu Ekonomi Jayakarta, Indonesia
[2]Sekolah Tinggi Manajemen Informatika dan Komputer Jayakarta, Indonesia

*Correspondence Email: riyanto_wujarso@stie.jayakarta.ac.id

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Abstract: *Taxes play an important role in the functioning of the state, particularly in the implementation of development initiatives. Similar to taxes levied against the federal government, regional taxes play an important role in the performance of state and local government functions. Regional taxes are used for a variety of purposes, including regulation, budgeting, redistribution, resource allocation, and a combination of these. To be considered excellent, a local tax must, in principle, be able to enhance local revenue, which in turn improves the functioning of local government. As a result, initiatives to improve the functioning of local governments through the optimization of local tax collections are discussed in this paper. The descriptive qualitative method is being used in this investigation. It was discovered from the study's findings that a source of funding, which is primarily derived from local revenue (also known as PAD), is required for the implementation of autonomy and decentralization. Local taxes and levies should be used to fund PAD, but they are currently insufficient, accounting for only 16% of total PAD.Increased regional income can be achieved by maximizing the intensification of local tax collections and regional levies, which can be done in the case of attempts to improve regional performance, as previously stated.*
Keywords: *Local Tax, Local Government, Performance, Local Revenue (PAD).*

Introduction

Development of the regional economy is an intrinsic aspect of national development, and it attempts to raise the standard of living and improve the well-being of those who live in a given region. A broader definition of national or regional development than economic development can be found here (Simanjuntak, 2009). In addition to being important, economic development has the goal of increasing the rate of economic growth. High economic growth is required in order to propel and encourage development in other sectors. The primary driving factor behind development is the achievement of fair development and the outcomes that result from providing more chances for people to participate actively in development (Nurani, 2011). Within the framework of an efficient and successful development plan, development must be carried out in a harmonious and integrated manner, both between sectors and between regions. The goal is to achieve regional independence and equitable progress (Rochdianingrum & Setyabudi, 2019).

The achievement of regional autonomy through the devolution of broad, authentic, and accountable authority to the regions is a key goal. Apart from that, the implementation of regional autonomy is carried out in accordance with democratic values such as participation of the local community, equity, and justice, as well as with a consideration of regional potential and variety (Ristanti & Handoyo, 2017). One of the goals of delegating greater authority to regions in the management of their households is to bring government services closer to the community, make it easier to monitor and control the use of funds derived from the Regional Budget and Revenue and Expenditure (APBD), and, in addition, to foster competition. Healthy inter-regional relations and the creation of new ideas (Namlis, 2018).

Increasing Regional Original Income (PAD), which indicates regional independence in managing their finances, is a primary goal of the government's implementation of regional autonomy, which is now underway (Fretes, 2017). The Law Number 33 of 2004 defines local revenue as revenue originating from the regions themselves, and it categorizes these sources as follows: (1) regional tax revenues, (2) regional levies, (3) regionally owned companies, and regional wealth management results—separately classified, (4) other legitimate local revenue. The regional original income (PAD) is a significant contributor to the region's overall income. Its contribution is expected to serve as the foundation for local governments' development finance efforts. The greater the financial capacity of a region, the greater the number of development initiatives that can be undertaken to have an impact on the speed with which the level of community welfare can be achieved (Prawoto, 2006).

Efforts to investigate financial sources emanating from local revenue (PAD) are time-consuming due to the fact that they must be updated to reflect changes in the district/city region (Hertanto & Sriyana, 2011). Because of the dynamics in the socio-economic environment, the requirements of laws and regulations, and the extraordinary demands of the local community regarding the improvement of the government's performance, the aforementioned state of the art stimulates an increase in PAD. Under this type of state of the art, the most important question to be explored in relation to raising PAD is how to develop study documents that may serve as a helpful guide and reference for various methodical processes to get optimal PAD results (Udjianto, 2003).

Clearly, the significant increase in Regional Original Revenue (PAD) was accompanied by an increase in regional tax revenues, which was followed by an increase in regional levies and other legitimate PAD, all of which made a reasonably significant contribution to the increase in regional original revenue. Another legal source of PAD includes interest on money deposited in the regional treasury, the value of the rupiah exchange rate, the sale of regional assets, and commissions/deductions from procurement, all of which increase from year to year as the region's economy grows. Next, regionally owned companies and regional wealth management are isolated from the rest of the results (Nurhayati, 2008).

Regional taxes aid in the implementation of state/government functions, which serve a similar purpose to central taxes in the regulatory, revenue (budgetary), redistribution (redistributive), and resource allocation functions, among others (Aji, 2010).In general, the regional tax's function is more focused on the allocation of resources in the context of providing services to the community, while the regulatory function is more concerned with maintaining control over the process. Thus, the regional tax function can be separated into two major functions, namely the budgetary and regulatory functions, which are described below (Widyaningsih, 2018).

The contribution of local taxes to local revenue is a modest component of overall local revenue generation. According to the most recent available data, municipal taxes have contributed 16% of total local revenue over the last five years.As a result, it is vital to investigate the possibility of local taxes to generate more money for the local government. Hotels, restaurants, and entertainment taxes, as well as advertising taxes, public street lighting taxes, non-metal and rock mineral taxes, parking taxes, underground water taxes, and land rights acquisition fees, are examples of regional taxes that can be converted into sources of regional original income (Ering et al., 2016).

Nurhayati's research (2015) describes how improving the management of regional taxes and regional retributions according to their potential will provide additional Regional Original Income. Still, on the contrary, if the potential is not known, it will cause losses because it is not utilized optimally. Furthermore, Mulyanto (2002) defines the dimensions of prospective regional taxes and regional levies by referring to the degree of trend analysis based on the various types of regional taxes and regional levies that apply in each region of the Subosuko Wonosraten area. Todaro (1995) establishes that a country's tax revenue is affected by its per capita income. Elasticity analysis can be used to determine the degree to which regional taxes and levies are sensitive to changes in per capita income. Furthermore, it argues that a country's tax potential is contingent upon five factors: 1. The per capita income level; 2. The degree to which income is distributed evenly; 3. An economy's industrial structure, or the major form of economic activity. 4. The social, political, and institutional frameworks, as well as the diverse groups of people who comprise them, 5. Administration capacity, honesty, and integrity of government personnel in charge of taxation.

A further study by Asteria (2015) explores how taxes, levies, and balancing funds affect the Riau Islands Provincial government's financial performance, concluding that these three variables have a substantial impact on the Riau Islands Provincial government's financial performance. At least in the short term, municipal taxes and levies have little effect on financial performance in the same way that balanced funds have a big impact.

The authors' motivation to investigate Improving Local Government

Performance Through Tax Optimization stems from the information provided in the preceding paragraphs, as well as the findings of various earlier studies. The purpose of this study was to examine the efforts of local governments to enhance performance through maximizing local tax revenues. Local taxes, regional levies, and balancing funds are likely to play a growing role in the financial performance of local governments as a result of this research, which will serve as a source of information for the public. It is intended that scholars would use it as a point of reference to expand their understanding of municipal taxes.

Method

The type of research that the author uses is descriptive qualitative research, namely research that seeks to describe and systematically describe the facts and problems encountered in the field (Moloeng, 2014). This method is based on the idea that the problem that becomes the field of research is the problem of the role of local taxes in improving regional financial performance. Therefore, the research must be carried out holistically to complete the study. Qualitative research methods are intended for research that observes cases. Through the variables found by researchers, it is possible to draw conclusions from the object under study (Somantri, 2005).

According to Miles, Huberman, and Saldana (2014), the data analysis techniques used in the study are: 1) Data reduction. The data collected by the authors in the field is organized in tables and classified according to predetermined categories.Presentation of data (data display), After data reduction is carried out, the data obtained is in categorized tables. The authors analyze and interpret what the authors have obtained from the tables that have been created. 3) Conclude/verify: conclusions are new discoveries that have never been made before.

Result And Discussion

Taxes as Local Revenue (PAD)

Economic development in an area is one of the government's targets. The central and local governments can carry out economic development. The need for economic development at the regional level aims to increase community economic growth and, in addition, to increase Regional Original Income (PAD) (Mahi, 2005).

Every local government needs a PAD, through which the Regional Revenue and Expenditure Budget (APBD) can be carried out with development that aims to improve the welfare of the community. Therefore, the central and local governments' efforts are needed to increase regional budgets. One of the potential sources of regional income is local taxes. As a tax, the collection of local taxes must be based on the legal institution that underlies the collection of taxes. Regional Tax Regulations are continuously adapted to the dynamics of society (Novalita, 2007).

When taxes are levied, they are used to pay for public services that aren't directly paid for, such as infrastructure, education, and health care. Nevertheless, its implementation can be coerced if necessary. To put it another way, according to Rochmat Soemitro (1990), taxes are the people's payments to the state treasury based on the law (which can be enforced) without reciprocal services, which can be proven and utilized to pay for public expenditures directly. If taxes are defined by R. Santoso Brotodihardjo (2013) as a person's payments to the state treasury based on the law (which can be enforced) and not obtaining reciprocal services (contra-achievements) that can be demonstrated directly and used to cover general expenses, then this is correct. According to the definitions given above, tax is a transfer of wealth from the people to the state treasuries in order to cover the costs of everyday activities. Public savings, which are the principal source of funding for public investment, are utilized to offset the surplus.

Taxes can be seen in a variety of ways. To put it simply, taxes are money that the government uses to improve the lives of its citizens. Taxes are also a major contributor to the economy of the people. Taxes are a subject of state finances from a legal standpoint; hence, the government must have regulations to regulate state finances. From a financial point of view, taxes are considered an essential part of state revenues. From a sociological point of view, taxes are seen from the community's point of view, namely, those concerning the effect or impact on society of what costs and results can be conveyed to the community itself (Suyanto & Pratama, 2018).

To overcome the lack of funds, several regions have issued various Regional Regulations (Perda) as the basis for imposing levies in the form of taxes and levies to increase PAD. The ability of regions to implement autonomy is determined by various variables, namely the main variables consisting of financial, organizational, and community capabilities, supporting variables consisting of geographical and socio-cultural factors, and unique variables consisting of political and legal aspects (Adi, 2006). PAD is defined as income that shows the ability of a region to collect sources of funds to finance routine expenses. As a result, PAD can be defined as an ordinary income generated by the regional government's efforts to maximize the potential of regional financial resources in order to support the financing of government and regional development initiatives (Saraswati, 2019).

It can be seen that the types of regional financial instruments that generate regional income include regional taxes and regional levies. In terms of nature, regional taxes and levies are included in conventional regional financial resources. Local taxes are conventional financial instruments that are often used in many countries. Tax revenues are used to finance urban infrastructure and services that benefit the general public, also known as "public goods." Regional Tax Revenue is used to finance one of the three expenses below. To finance the total investment (pay as you go); b. to finance debt payments (pay as you go); and c. to set aside funds for future investment (Khatimah, 2017).

According to the law, the types of regional taxes are set at five, namely, Motor Vehicle Taxes, Surface Water Taxes, and Cigarette Taxes. However, the provincial area may not collect one or several types of taxes that have been determined if the tax potential in the area is deemed inadequate. Especially for regions that are at the provincial level but are not divided into regency or city areas, such as the Special Capital City Region of Jakarta, the types of taxes that can be collected are a combination of taxes for provincial areas and taxes for regency or city areas. While the types of Regency/City taxes are set at as many as 11 (eleven) types of taxes, namely Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metal and Rock Mineral Tax, Parking Tax, Groundwater Tax, Nest Tax Swallows, Rural and Urban Land and Building Taxes, and Land and Building Rights Acquisition Fees. However, the Regency or City area may not collect one or several types of taxes that have been determined if the tax potential in the Regency or City area is deemed inadequate.

Optimization of Tax Collections to Increase Regional Finances as an Effort to Improve Regional Government Performance.

The ability of an autonomous territory to raise its own money is the most important indicator of its ability to govern itself. These autonomous areas must be able to explore their financial resources and manage and utilise them to finance the administration of their regional governments. In order to ensure that PAD, particularly local taxes and levies, remains the state government's major revenue source, it must be kept as independent from central assistance as possible. This is a precondition for the state government system as a whole (Sumarmi, 2010).

In order to boost regional financial capability, it is vital to maximize PAD sources. As a result, the subject and object of income must be bolstered and expanded. In the short term, the most practical action is to increase the value of existing assets or sources of regional revenue, particularly through the use of information technology. It will be possible to boost PAD's output without having to introduce additional sources or objects of regional income that would necessitate extensive research and time-consuming procedures (Horota et al., 2017).

Because the current tax collection system is less than ideal, it is important to create an integrated information technology support system in order to increase tax collection. The customary collection techniques and procedures reflect this issue, and many of these systems are still partially operational. This means that the information communicated is likely to be incoherent, with many copies of the data and outdated information. It's difficult to collect taxes due to a lack of information on taxpayers and their contributions, as well as a lack of tax invoices and ideal tax compliance targets.

In the short term, the easiest and fastest way to boost regional income in the short term is to calculate potential and then compile an information database about that potential. Increased productivity in regional revenues can be achieved by enhancing the efficacy and efficiency of regional income sources and objects, rather than by expanding the sources or objects of net income, which would require extensive research, a lengthy procedure, and a lot of time. It is possible to estimate the amount of revenue generated by constructing a database of variables that represent each revenue category. The term "possible conditions for a particular sort of revenue" (taxes, levies, and other receipts) (Lutfi, 2006).

Only in the medium term can initiatives to raise regional revenues establish the groundwork for "proper" regional revenues and represent the tasks of local governments. The public's trust in the government and the DPRD will be eroded as a result of an increase in regional income that is not well-targeted and correct (only short-term and to the advantage of select groups). As a result, the DPRD will be able to maximize the growth in regional revenues if the potential (potential database preparation) of each type of regional revenue is correctly determined and systems and procedures for the collection of regional revenue are applied in accordance with the situation and conditions of the local community.

When it comes to increasing regional income, there are a number of methods the Regional Government can use to do so, including optimizing the intensity of collection of regional taxes and regional levies, among others:

- Increasing the source of income New and potential taxpayers, as well as the number of taxpayers, have been identified as potential sources of revenue for the regions, as have object databases, assessments, and projections of revenue capacity for each type of levy.
- Increasing the efficiency of the collection process. Efforts have been made to bolster the collection process, including expediting the development of regional regulations, modifying tariffs, most notably retribution rates, and expanding human resources.
- Strengthen monitoring This can be accomplished, among other things, by conducting spontaneous and periodic inspections, streamlining the supervisory process, imposing punishments on tax arrears and tax authorities, and increasing tax payments and services supplied by regions.
- Efficiencies in administration and cost savings in collection. The regions' actions include streamlining tax administration procedures and increasing the efficiency of each sort of collection.
- By improving planning, you can increase revenue capacity. This can be accomplished by enhancing coordination with regionally relevant agencies.

Furthermore, tax extensification can also be carried out through government policies to provide further taxation authority to regions in the future. For this reason, it is necessary to change the Indonesian tax system itself through a direct distribution system or several tax bases of the central government that are more appropriately collected by the regions.

An idea has developed among international experts, academics, and practitioners in fiscal decentralization to add taxing power to local governments. This can be seen from the description of the consolidated revenues of the APBD and APBN (Regency/City Budget + Province + Domestic Revenue in the APBN). The portion of PAD is only 5.30% of the total consolidated revenues; on the other hand, expenditures that are the responsibility of the regions are around 30 percent of consolidated expenditures. The illustration of the portion of PAD to total consolidated revenues, which is only

5.30%, shows how centralized the revenue side is between the regencies/cities and provinces on the one hand, and domestic revenue in the state budget on the other. For the same comparison, developing countries, transition countries, and OECD countries averaged 9.27%, 16.59%, and 19.13%, respectively. This situation does not support accountability from regional budgets, where regions can ideally cover the limited transfer of funds from the center to finance regional needs by adjusting the tax base or regional tax rates.

For this reason, it is necessary to look for efforts to increase regional taxing power, among others, through the complete transfer of some central taxes to regions (meaning that the regions fully determine the tax base, tariffs, and collection administration), the transfer of part of non-tax state revenue (PNBP) to regions, and other policies. Regencies/Cities need to be given additional income by giving full authority to collect taxes up to a certain amount. PBB and BPHTB can be converted into regional taxes. Regency/City Governments are given the authority to determine the tax base and tariffs up to a specific limit for the two types of taxes. For the time being, the Central Government will still carry out the administration. Income Tax (PPh) Article 21 and Article 25/Article 29 Individuals which are now distributed to the Regions can be transferred in the form of Open or piggyback, in which the Regions should be given the authority to impose open up to a specific limit under the full authority of the Regency/City Government. This policy is also expected to eliminate regional efforts to explore PAD sources that have a distorting impact on the economy (Sidik, 2002).

On the other hand, in terms of the authority that is the responsibility of the Regions, Indonesia is classified as a country that implements decentralization with a "big-bang" process. This can be seen from the shift in the regions' expenditure assignment in the 1990s by 16.59% from the Total Consolidated Expenditure (APBD+APBN), increasing to 27.78% in 2021.

Conclusion

Regional autonomy can be implemented effectively if suitable funding sources are available. Regional economic potential is critical in enhancing regional financial capacity for household management. However, regional autonomy within the framework of the Unitary State of the Republic of Indonesia is not only measured in terms of the amount of PAD achieved, but also in terms of the extent to which taxes can be used to regulate the community's economy in order for it to grow, thereby improving the region's welfare. Regional taxes, which comprise a portion of regional revenue, should be the region's principal source of revenue. Regional dependence on the central government is decreasing, which is expected to make the region independent financially. Considering the current unfavorable social, economic, and political conditions, it is suggested that the procurement of new taxes needs to be considered carefully so as not to cause turmoil in the community, which in turn will distort the area's economic activities. In considering the creation of a type of tax, in addition to considering generally applicable tax criteria, one also needs to consider the accuracy of a type of tax as a local tax because an excellent local tax will encourage the improvement of public services, which in turn will improve the economic performance of the area concerned.

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