

Analysis of the Impact of the Implementation of Local Regulation on Entertainment Tax in Sidenreng Rappang, Indonesia

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Abstract: This research aims to determine the extent of the implementation of the Sidenreng Rappang District Regulation Number 4 of 2016 concerning Amendments to the Sidenreng Rappang District Regulation Number 22 of 2010 concerning Entertainment Tax in Watang Pulu Sub-District, Sidenreng Rappang District, in terms of policy content and context, using a quantitative descriptive research method with linear regression data analysis technique using SPSS 21 as the analysis tool. Data collection methods include observation, questionnaires, interviews, and literature studies. The sample used was 55 people consisting of night entertainment venue managers and officials from Watang Pulu Sub-District, as well as officials from the village located in Watang Pulu Sub-District. Based on the data processing results, the recapitulation of policy content indicators shows a percentage of 58.42% falling into the category of less good. The recapitulation of policy environment indicators is at a percentage of 54%, which means it falls into the less good category. Meanwhile, the SPSS data processing results show that the validity test of the 10 tested indicators each has a value greater than 0.266, which means that the policy implementation is considered valid. Meanwhile, its reliability has a value of $0.56 > 0.26$, which means it is reliable.

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INTRODUCTION

Taxation is a crucial aspect of Indonesia's economic development, providing a significant source of revenue for both the central and local governments (Devas, 1988). Indonesia's taxation system comprises two main categories: central taxes and local taxes. Central taxes are collected by the central government, while local taxes are collected by local governments (Lewis, 2006). Local taxes are governed by Law No. 28 of 2009 concerning Regional Taxes and Regional Levies.

According to this law, local tax is a mandatory contribution to the region owed by individuals or entities based on the law. This means that every individual or entity operating within a particular region is required by law to contribute a specific amount of tax to that region. The tax is collected without receiving direct compensation and is used solely for the benefit of the region to the maximum prosperity of the people (Rahim et al., 2020; Yang et al., 2017). The tax collected from the region is then used to fund various developmental activities that aim to improve the standard of living of the people.

The local tax system in Indonesia has helped to promote economic growth, improve the provision of basic services, and reduce poverty levels in the country (Dauda, 2017; Yang et al., 2017). The government has also put in place measures to ensure that the tax system is transparent, efficient, and effective. This includes setting up tax collection

agencies and tax courts to help enforce compliance with tax laws and regulations (Dowling, 2014; Kasper et al., 2015). Additionally, the government has also implemented various tax incentives to encourage more individuals and businesses to pay their taxes on time and in full.

Taxation plays a significant role in Indonesia's economy as it is one of the largest sources of revenue and financing. There are two categories of taxation in Indonesia, namely central taxes and local taxes (Hamilton-Hart & Schulze, 2016). Local taxes are mandatory contributions owed by individuals or entities to the region, and they are used for the benefit of the region to ensure maximum prosperity of the people. The Law No. 28 of 2009 concerning Regional Taxes and Regional Levies governs the implementation of local taxes in Indonesia.

The implementation of local taxes is supported by regional autonomy, which is regulated under Law No. 23 of 2014 concerning Regional Government. This law requires regional governments to have independence and responsibility in providing services to the community and developing their regions, including the collection of local taxes (M. Nurdin & Khairunnisa, 2019). Regional autonomy aims to improve the quality of public services, increase the level of welfare, and create a more democratic, transparent, and accountable government.

The financial independence of regions can be measured by comparing Regional Own-Source Revenue with Total Regional Revenue (Putra et al., 2020). Regional Own-Source Revenue consists of local taxes and regional levies, which are expected to be a source of income and revenue for regional governments in improving the financial independence of regions (Yoda & Febriani, 2020). By collecting local taxes, regional governments can reduce their dependence on central government grants and subsidies, which are often unpredictable and insufficient. This, in turn, allows them to provide better public services and infrastructure, promote economic growth, and enhance the living standards of their citizens.

Tourism is one of the sectors that contribute to the growth of local taxes and financial independence of regions. Some of the taxable objects come from hotels, restaurants, entertainment, and others (Martini et al., 2022; Wauran, 2020). Entertainment tax is one of the highest sources of revenue, which consists of all types of shows, performances, games, and/or amusement devices enjoyed for a fee. One example is nightclubs.

Nightclubs in Indonesia are not new to the community, even these nightclubs have dominated in remote parts of Indonesia (Aginta et al., 2023), including in South Sulawesi Province, not excluding Sidenreng Rappang Regency, especially in Watang Pulu District, where there are 10 nightclubs, one of which is Café Zee. The collection of taxes on nightclubs operating in Watang Pulu District is regulated in accordance with the Local Tax Law and Sidenreng Rappang Regency Regulation No. 4 of 2016 concerning Amendments to Sidenreng Rappang Regency Regulation No. 22 of 2010 concerning Entertainment Tax (Entertainment Tax Regulation), where the local tax imposed on taxpayers is entertainment tax.

In the Entertainment Tax Regulation, it is mentioned that entertainment tax objects consist of general entertainment, traditional/peoples' art entertainment, and special entertainment. Then, entertainment tax will be collected and managed by the local government and becomes a source of revenue for the regional government. Therefore, to optimize the own-source revenue collected from various nightclubs, seriousness in collecting taxes is needed. The tax collection activities are focused on nightclubs such as discotheques, nightclubs, and the like. Therefore, the revenue source is included in special entertainment tax objects as stipulated in the regulation.

Special entertainment venues in Sidenreng Rappang Regency, especially nightclubs, also contribute to tax revenue. In Article 6 letter c of the Entertainment Tax Regulation, it is stated regarding the amount of tax rates imposed on special entertainment tax objects, including:

Type of Entertainment	Tax Rate (%)
Special Entertainment:	
Nightclubs, Karaoke Pubs, Nightclubs and similar	50
Steam Baths/Spas	50
Massage Parlors	50

Source: Regional Regulation of Sidenreng Rappang District Number 4 of 2016 concerning Amendments to Regional Regulation of Sidenreng Rappang District Number 22 of 2010 concerning Entertainment Tax.

Based on the table above, it shows that every night entertainment venue operator is obliged to pay taxes that are determined at 50% of the revenue obtained during the month. However, the phenomenon that occurs in the Watang Pulu District is that many owners or operators of night entertainment venues do not pay their taxes according to the rules.

According to the observation results, one of the tax collectors' assistants stated that "there are several night entertainment venues that are reluctant to pay taxes" (Jemmi, 2022). Then, the statement from the collector's assistant was reinforced by the opinion of one of the night entertainment venue operators who stated, "We don't understand the policy" (Ima, 2022). In addition to the less effective implementation process, it will certainly have an impact on the tax revenue. It can be seen that from these statements, there appears to be a discrepancy in the implementation of the Entertainment Tax Regulation in the area.

The creation of progress, prosperity, and welfare of a society will be carried out properly if the community can also contribute to the state in all matters, including paying taxes. This can be achieved if supported by taxpayers' compliance to support tax revenue targets. Of course, this must also be balanced with good communication and well-planned policies related to the expected implementation to support and realize this relationship (Buehler & Muhtada, 2016). If there are obstacles in implementing tax collection, especially local taxes, a reassessment of the implementation process needs to be carried out to identify the root cause of the problem.

The action or implementation of a well-planned and mature plan is called implementation (Ninsiima et al., 2020). Policy implementation is an activity that is visible after a valid policy direction is issued, which includes efforts to manage input to produce outputs or outcomes for the community. Grindle's implementation success indicators

include Context (Buehler & Muhtada, 2016), namely: (1) Power, interests, and strategies of actors involved, (2) Characteristics of institutions and authorities, and (3) Compliance and responsiveness. Meanwhile, for Content indicators, namely: (1) Interests of target groups, (2) Location of decision-making, and (3) Resources involved.

Based on the above problems and also reviewed from the existing content and context, the researcher believes that it is important to conduct research related to policy implementation so that the implementation of local regulations (Sadat & Andika, 2022), especially the Entertainment Tax Regulation, can be optimized, particularly in terms of tax collection from night entertainment venue operators in the Watang Pulu District. This is reinforced by previous research conducted by Edi Sumantri, which shows that the effectiveness of regional income through entertainment tax contributions to regional original income is still considered insufficient. The study still cannot describe how the policy is implemented, so it is deemed necessary to further study policy implementation. In general, this paper aims to further examine the implementation of the Entertainment Tax Regulation or policy implementation.

RESEARCH METHODS

This research utilizes a quantitative descriptive research method, which aims to objectively describe a phenomenon using numerical data, data collection, data interpretation, and presentation of the results (Mezmir, 2020; Mohajan, 2020). The focus of this research is to describe existing phenomena, both natural and human-made phenomena.

The research approach uses a quantitative approach by processing numerical data as a tool for analyzing and conducting research, particularly regarding the implementation of Regional Regulation of Sidenreng Rappang District Number 4 of 2016 regarding Amendments to Regional Regulation of Sidenreng Rappang District Number 22 of 2010 concerning Entertainment Taxes in Watang Pulu District, specifically in Watang Pulu District.

Primary data is obtained through direct information obtained from interviews with informants who are considered knowledgeable about the information and issues being studied, including night entertainment venue managers, Watang Pulu District officials, and Village officials who were encountered, totaling 122 using random sampling techniques. The sample size was determined using a representative sample with a sample size of 55 obtained based on the Slovin formula. Secondary data was obtained through books, magazines, and journals.

Data collection techniques were carried out through observation, questionnaires, literature review, and interviews (De Vaus & de Vaus, 2013). The data presented in this study consists of observational data, literature study data, questionnaire data, and interview data, which were then analyzed using data analysis techniques using SPSS Statistic 21 (Pallant, 2013).

RESULTS AND DISCUSSION

The study found that the implementation of the Entertainment Tax Regulation was considered less optimal based on the results of observations conducted at the local revenue office. The statement obtained from the observation revealed that there was no longer any tax collection, particularly on night entertainment tax, causing the implementation of the regulation to be less effective. However, the observation conducted at night entertainment venues showed that the collection of entertainment taxes was still ongoing, which contradicts the statement obtained from the local revenue office.

The findings of this study suggest that the implementation of the Entertainment Tax Regulation needs to be improved to ensure its effectiveness (Mubarok et al., 2020). The study identified two factors that could be addressed to optimize the implementation of the regulation (Paauwe & Boon, 2016). First, the government needs to pay more attention to the implementation of programs and resource allocation related to the implementation of the regulation. Second, the government needs to focus on the implementation environment, particularly on the power, interest, and strategy of actors involved in the implementation of the regulation. By addressing these factors, it is expected that the implementation of the Entertainment Tax Regulation can be optimized and improve the local revenue in Sidenreng Rappang.

The implementation of entertainment tax regulations is an important source of revenue for local governments in Indonesia (Mardiasmo, 2013). The new entertainment tax regulation implemented in Sidenreng Rappang is a step towards increasing local revenue. However, the lack of optimal application has led to a decrease in revenue collection.

The instruction from the regional government to stop tax collection is not in line with the reality of tax collection in night entertainment venues. This has contributed to a decline in local revenue. Local government officials should review and revise the instruction to ensure the optimal application (Karman et al., 2021), of the entertainment tax regulation.

The low level of compliance by entertainment venue owners is also a significant issue. The lack of socialization and clear regulations regarding tax rates and payment procedures for entertainment venues have contributed to the low level of compliance. Local government officials should focus on socializing the importance of entertainment taxes and enforcing clear regulations to increase the level of compliance.

To further understand the implementation of the Entertainment Tax Regulation, indicators of implementation from Grindle's theory are used, namely the content of policy and implementation context, which results in a questionnaire distributed by researchers in the field to produce data (Paauwe & Boon, 2016). To test this, based on the results of the questionnaire and interviews conducted, there are still many things lacking in the implementation of the policy.

From the results of the questionnaire data analysis, the percentage of policy content indicators are: importance 61%, type of benefit 58%, degree of change 60%, decision-making location (regulations) 58%, decision-making location (tariff) 60%, form of

program implementation 56%, and resources 56%. And the percentage of implementation context indicators are: power, interest, and actor strategy indicators involved are 52%, characteristics of institutions and regimes in power are 56%, and level of compliance and responses from implementers are 56%.

Furthermore, from the results of the data analysis, there were interview results that this policy contains interests between managers and the government where there is mutual dependence, providing benefits to both parties. However, in decision-making or setting rules, this policy lacks socialization of tax rates to managers, so managers are less aware and less agree with the high tax rate determination. Then, data validity testing was conducted through SPSS, and the results obtained are as follows:

Correlations												
		X.1	X.2	X.3	X.4	X.5	X.6	X.7	X.8	X.9	X.10	TOTAL
X.1	Pearson	1	-.040	.161	-.148	.297*	.192	.131	.131	.094	.086	.414**
	Sig. (2-tailed)		.771	.241	.281	.027	.160	.339	.339	.497	.532	.002
	N	55	55	55	55	55	55	55	55	55	55	55
X.2	Pearson	-.040	1	.004	.112	.203	.083	.134	-.008	.110	.084	.368**
	Sig. (2-tailed)	.771		.977	.418	.138	.549	.329	.952	.423	.543	.006
	N	55	55	55	55	55	55	55	55	55	55	55
X.3	Pearson	.161	.004	1	.200	.316*	.144	-.006	.021	.121	.171	.480**
	Sig. (2-tailed)	.241	.977		.143	.019	.294	.967	.877	.380	.211	.000
	N	55	55	55	55	55	55	55	55	55	55	55
X.4	Pearson	-.148	.112	.200	1	.071	.152	.066	.190	.329*	.030	.468**
	Sig. (2-tailed)	.281	.418	.143		.608	.268	.634	.164	.014	.825	.000
	N	55	55	55	55	55	55	55	55	55	55	55
X.5	Pearson	.297*	.203	.316*	.071	1	.025	.080	.243	.130	.183	.557**
	Sig. (2-tailed)	.027	.138	.019	.608		.855	.560	.074	.343	.181	.000
	N	55	55	55	55	55	55	55	55	55	55	55
X.6	Pearson	.192	.083	.144	.152	.025	1	.205	-.007	.135	.074	.432**
	Sig. (2-tailed)	.160	.549	.294	.268	.855		.134	.960	.327	.592	.001
	N	55	55	55	55	55	55	55	55	55	55	55
X.7	Pearson	.131	.134	-.006	.066	.080	.205	1	.149	-.217	.318*	.414**
	Sig. (2-tailed)	.339	.329	.967	.634	.560	.134		.278	.111	.018	.002
	N	55	55	55	55	55	55	55	55	55	55	55
X.8	Pearson	.131	-.008	.021	.190	.243	-.007	.149	1	.155	.147	.455**
	Sig. (2-tailed)	.339	.952	.877	.164	.074	.960	.278		.258	.283	.000
	N	55	55	55	55	55	55	55	55	55	55	55
vX.9	Pearson	.094	.110	.121	.329*	.130	.135	-.217	.155	1	.095	.432**
	Sig. (2-tailed)	.497	.423	.380	.014	.343	.327	.111	.258		.492	.001
	N	55	55	55	55	55	55	55	55	55	55	55
X.10	Pearson	.086	.084	.171	.030	.183	.074	.318*	.147	.095	1	.482**
	Sig. (2-tailed)	.532	.543	.211	.825	.181	.592	.018	.283	.492		.000
	N	55	55	55	55	55	55	55	55	55	55	55
TOTAL	Pearson	.414**	.368**	.480**	.468**	.557**	.432**	.414**	.455**	.432**	.482**	1
	Sig. (2-tailed)	.002	.006	.000	.000	.000	.001	.002	.000	.001	.000	
	N	55	55	55	55	55	55	55	55	55	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Result of SPSS data processing.

Based on the above output, the method to test the level of data validation is by comparing Rhitung and Rtabel. The interests that influence obtaining a value of 414 >

0.266, type of benefits obtaining a value of 368 > 0.266, degree of change desired obtaining a value of > 480 > 0.266, policy decision-making location obtaining a value of 468 > 0.266, tariff decision-making location obtaining a value of 557 > 0.266, resources obtaining a value of 432 > 0.266, program implementers obtaining a value of 414 > 0.266. The strategy of the involved actors obtaining a value of 455 > 0.266, compliance level and response from the implementers obtaining a value of 432 > 0.266, power, interests, and strategy of the involved actors obtaining a value of 482 > 0.266, so it can be concluded that all ten questions about implementation are considered valid.

The given passage discusses the process of testing the validity of data and the factors that affect it. It states that the validity of the data can be tested by comparing *Rhitung* with *Rtabel*. The passage further identifies the factors that affect the data's validity, such as interests, types of benefits, the degree of change to be achieved, the location of policy decision-making, the location of tariff decision-making, resources, program implementation, actor strategies, compliance levels, and responses from implementers. The passage concludes that all ten questions regarding implementation are valid based on the values obtained.

The process of testing the validity of data is a crucial aspect of any research study. The validity of data refers to the extent to which the data collected accurately represents the phenomenon being studied. A valid research study is one that accurately represents the phenomenon being studied and yields trustworthy results. In the given passage, the validity of data is tested by comparing *Rhitung* with *Rtabel*. *Rhitung* represents the correlation coefficient, which measures the strength and direction of the relationship between two variables, while *Rtabel* represents the critical value of the correlation coefficient. By comparing *Rhitung* with *Rtabel*, the researcher can determine whether the correlation is statistically significant or not. If the value of *Rhitung* is greater than the value of *Rtabel*, then the correlation is significant, indicating that the data is valid.

The passage further identifies the factors that affect the validity of the data, such as interests, types of benefits, the degree of change to be achieved, the location of policy decision-making, the location of tariff decision-making, resources, program implementation, actor strategies, compliance levels, and responses from implementers. These factors play a significant role in determining the accuracy of the data collected. For instance, interests can influence the way data is collected and analyzed, leading to biased results. Similarly, the location of decision-making can affect the data's accuracy, as policies and tariffs may differ depending on the location.

The passage concludes that all ten questions regarding implementation are valid based on the values obtained. The validity of the questions indicates that the data collected accurately represents the phenomenon being studied. This is an essential aspect of any research study, as it ensures that the results obtained are trustworthy and can be used to inform policy and practice.

CONCLUSION

The implementation of Regional Regulation of Sidenreng Rappang Number 4 of 2016 concerning Amendments to Regional Regulation of Sidenreng Rappang Number 22 of 2010 concerning Entertainment Taxes is still less optimal. This is based on observations conducted at night entertainment venues, where in reality, tax collection is still ongoing. The policy also involves interests between operators and the government, which creates mutual dependence and benefits both parties. However, the decision-making process and determination of tax rates lack socialization to the operators.

By connecting the implementation theory and data acquisition, it can be seen that the policy content indicators in Watang Pulu District of Sidenreng Rappang Regency have a percentage result of 58.42%, which is categorized as less good. Meanwhile, the implementation environment indicator has an average percentage of 54%, which is also categorized as less good, and the validity test results have been declared valid.

Based on the above conclusions, the author suggests improving and optimizing the implementation of entertainment tax collection as follows: First, the government is expected to pay more attention to the policy content indicator of program implementation and resource, which has a significantly lower percentage compared to other indicators. Second, the government should pay more attention to the implementation environment indicator, especially in the power, interest, and actor strategy indicators, so that the implementation of the Regional Regulation concerning entertainment tax can be carried out properly.

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