



### Analysis Of The Effectiveness And Contribution Of Advertising, Groundwater And Bphtb Towards Regional Original Revenue In Tangerang City At 2018-2023

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#### ABSTRACT

This study aims to examine the effectiveness and contribution of advertising tax, groundwater tax, and BPHTB to the increase in PAD revenue. This study uses secondary data in the form of Local Government Financial Reports obtained through the official website of PPID Tangerang City. The data used in this study is time series data for 2018-2023. The analysis method used in this research is multiple linear regression using SPSS software. The results of this study show that the effectiveness of billboard tax has no effect on PAD, while the effectiveness of groundwater tax has a positive effect on PAD, but the effectiveness of BPHTB has a negative effect on PAD. Contribution of billboard tax has a positive effect on PAD, but the contribution of groundwater tax and BPHTB has no effect on PAD. Simultaneously, the effectiveness of billboard tax, groundwater tax, and BPHTB has a positive effect on PAD. And the contribution of billboard tax, groundwater tax, and BPHTB also has a positive influence on PAD.

#### INTRODUCTION

Indonesia is a country that has hundreds of regencies or cities where each of these regions has the right, authority and obligation to regulate and manage government affairs and the interests of its people in accordance with the regulations stipulated in Law Number 31 of 2004 concerning Regional Autonomy. Regional autonomy is the empowerment of a region in order to make regional decisions in managing the resources that the region has with the potential and interests of the region itself. With regional autonomy, each region will have the enthusiasm to be able to create a new idea in increasing the acquisition of regional revenue sources which will later provide financing for the empowerment of the region. To achieve this, the government needs to obtain sources of Regional Original Revenue, which will be useful in terms of improving services to the community and increasing economic growth and development in the area.

According to Handayani (2019) Regional Original Revenue is revenue obtained by the region from sources within its own territory which is levied based on Regional Regulations in accordance with the regulations of Law Number 33 of 2004. In its role in the progress of a region, regional original income will be one of the most important indicators. If the higher the value of local revenue obtained by a region, it will reduce the level of dependence on the Central Government, this can occur because the transfer funds from the government will be reduced because the region is considered sufficient or capable of obtaining regional income.

Based on Law number 32 of 2004 concerning local government, the local government will obtain local revenue through several sources, the source of local revenue comes from local taxes, local levies, the results of the management of separated local assets, and other legitimate local revenues. Some of these sources will later be distributed for development in each region.

To measure the independence of a region in carrying out regional autonomy is indicated by the size of the taxes received, and also a comparison with revenue from other sources, such

as central government assistance or loans. The higher the economic activity carried out, the greater the taxes obtained. The increase in PAD is related to the ability of output in the production sector. Based on data from the Gross Regional Domestic Product (GRDP) of Kota Tangerang for the years 2017-2022, it shows that Kota Tangerang has an economic structure dominated by the manufacturing industry, transportation and storage, and wholesale and retail trade. The realization and projection of GRDP of Tangerang City at current prices by business field for 2017-2022 are shown in the following table:

**Table 1****Realization and Projection of Tangerang City's GRDP Based on Current Prices**

Klasifikasi Lapangan Usaha	LAJU INDEKS IMPLISIT PDRB KOTA TANGERANG MENURUT LAPANGAN USAHA TAHUN (Persen)					
	2016	2017	2018	2019	2020	2021
A. Pertanian, Kehutanan, dan Perikanan	3.71	2.75	3.02	2.40	1.69	5.54
B. Pertambangan dan Penggalian	-	-	-	-	-	-
C. Industri Pengolahan	1.88	3.28	2.80	2.00	2.01	2.42
D. Pengadaan Listrik dan Gas	-3.54	7.49	3.48	0.76	-0.46	0.12
E. Pengadaan Air, Pengelolaan Sampah, Limbah dan Daur Ulang	1.30	2.34	1.40	0.37	0.65	1.30
F. Konstruksi	1.53	2.54	3.74	2.58	0.97	3.78
G. Perdagangan Besar dan Eceran; Reparasi Mobil dan Sepeda Motor	0.75	4.02	3.34	2.99	2.75	1.69
H. Transportasi dan Pergudangan	7.23	1.80	3.88	8.94	-20.02	-4.77
I. Penyediaan Akomodasi dan Makan Minum	1.26	1.63	0.62	0.69	1.06	0.50
J. Informasi dan Komunikasi	0.11	3.24	-1.89	-2.90	-1.13	0.06
K. Jasa Keuangan dan Asuransi	3.02	4.26	3.02	1.48	0.21	4.13
L. Real Estate	2.59	4.41	2.66	0.14	3.93	1.96
M, N. Jasa Perusahaan	2.57	3.81	2.43	3.43	2.93	1.04
O. Administrasi Pemerintahan, Pertahanan dan Jaminan Sosial Wajib	2.00	3.18	1.76	2.38	5.34	3.15
P. Jasa Pendidikan	1.73	3.85	5.50	3.82	2.78	1.41
Q. Jasa Kesehatan dan Kegiatan Sosial	1.99	2.41	4.32	3.49	3.25	2.04
R,S,T,U. Jasa Lainnya	1.04	3.18	2.22	2.25	3.09	2.04
PRODUK DOMESTIK REGIONAL BRUTO	3.71	3.34	3.19	2.32	-10.12	0.91

Source : GRDP of Tangerang City, BPS Tangerang City, 2022 processed by BPS

From the table we can see that the realization to pay all levies set by the government has decreased. Thus, the tax sector has little potential in efforts to increase regional income. The table below presents data on the realization of regional tax revenue, but regional tax revenue in the city of Tangerang in 2018-2023 is still relatively low compared to other big cities, such as Tangerang Regency, Surabaya City, and Semarang City.

**Table 2****Regional Tax Realization 2018-2023**

Tahun	Kota Tangerang	Kabupaten Tangerang	Kota Surabaya	Kota Semarang
2018	1,551,439,325,839.00	2,872,568,512,687.00	3,817,402,592,324.00	1,331,817,746,450.00
2019	1,760,354,444,860.00	2,153,661,721,883.00	4,018,722,251,948.00	1,561,698,569,340.00
2020	1,364,323,174,430.00	1,701,900,649,848.00	3,277,053,240,709.00	1,425,695,913,644.00
2021	1,489,544,695,770.00	2,056,962,543,593.00	3,649,732,215,700.00	1,445,171,299,551.00
2022	1,737,126,960,873.00	2,886,076,753,678.00	4,157,521,611,124.00	1,956,226,658,076.00
2023	1,947,444,196,342.00	3,490,363,924,921.00	4,562,879,779,487.00	2,132,818,531,293.00

Regional taxes collected by the Tangerang city government based on Regional Regulation Number 10 of 2023 concerning regional taxes consist of Rural and Urban Land and Building Tax (PBB-P2), Land and Building Acquisition Fee (BPHTB), Hotel Tax, Restaurant Tax, Entertainment Tax, Street Lighting Tax, Advertising Tax, Groundwater Tax, and Parking Tax. Of the several types of Regional Taxes, the acquisition of Advertising Tax, Groundwater Tax, and Land and Building Acquisition Fee are considered quite potential in contributing to the original regional income in Tangerang City.

According to Siahaan (2016), Land and Building Acquisition Fee (BPHTB) is a tax imposed on the acquisition of rights to land and/or buildings. What is meant by the acquisition of rights to land and buildings is an act or legal event that can result in the acquisition of management rights, along with the buildings above it by individuals or entities. This can certainly provide benefits for the city or district government with higher real estate business growth by utilizing this potential in land and building acquisition taxes, so that it can run efficiently. However, in its realization in the city of Tangerang in the last 6 years, it has not reached the set target. This can be seen in the following table that in 2019, the BPHTB realization value was only 593M, while the target was 747M. Then in 2020, although the realization value was above the set target, the target value set in that year decreased by around 47%, to 399M, this could happen due to the emergence of the Covid-19 pandemic which had paralyzed the economic sector in Indonesia. And in 2021-2023 the realization of BPHTB has not been able to reach the set target.

**Table 3**  
**Effectiveness of BPHTB**

Tahun	Target	Realisasi	Efektivitas	Kriteria
2018	442,750,000,000.00	522,355,574,882.00	117.980%	Sangat Efektif
2019	747,000,000,000.00	593,239,909,090.00	79.416%	Kurang Efektif
2020	399,498,649,537.00	473,968,690,112.00	118.641%	Sangat Efektif
2021	647,000,000,000.00	509,482,888,039.00	78.745%	Kurang Efektif
2022	565,000,000,000.00	540,962,038,742.00	95.745%	Efektif
2023	655,000,000,000.00	591,927,983,245.00	90.371%	Efektif
<b>TOTAL</b>			<b>96.816%</b>	<b>Efektif</b>

Source : LKPD of Tangerang City, which was reprocessed by researchers (2024) SUB TITLE FIRST

Billboard tax is one of the major sources of local revenue. According to Tangerang City Regional Regulation Number 10 of 2023, Billboard Tax is a tax on the implementation of an object, tool, action, or media whose form and style are designed for the commercial purpose of introducing, advocating, promoting, or to attract public attention to something, or what is often called a billboard. The objects of billboard tax are board, billboard, videotron, or megatron billboards; cloth billboards; attached billboards or stickers; leaflet billboards; walking billboards, including on vehicles; aerial billboards; floating billboards; film or slide billboards; and demonstration billboards. And for billboard taxpayers are individuals or entities that organize billboards.

Although billboards are very numerous in various regions, in the implementation of tax collection there are still many billboard taxpayers who have not paid off or are in arrears in paying their billboard taxes. As a form of sanction for taxpayers who have not paid the billboard tax, the Regional Financial Management Agency (BPKD) of Tangerang City assisted by Satpol PP Tangerang City installed red stickers that read "The owner/manager of this billboard media has not paid the regional tax". The Head of BPKD Tangerang City, Tatang Sutisna, said that this step taken by BPKD is a warning to parties who have not paid or paid off taxes. "We first verify which advertisements displayed on billboards have not paid taxes. Once known, then the notification is done," said Tatang Sutisna. This explains that BPKD has conducted a search in advance for billboards that have not paid their taxes.

According to Law No. 28/2009 on local taxes and levies, groundwater tax is a tax on the extraction and/or utilization of water contained in layers of soil or rock below the ground surface. In its imposition, groundwater tax does not exist in all regions in Indonesia. This depends on the authority given to the local government to impose or not a type of local tax. Therefore, in order

to be levied in a region, the local government must first issue a legal basis for the technical operation of the imposition and collection of groundwater tax.

In its utilization, the Tangerang City Government is urged to continue to increase local revenue from the groundwater tax sector, because Tangerang City has good groundwater potential. "Tax revenue from this sector is still not significant and in the 2017 revised APBD was set at Rp5 billion since two years ago, even though the potential can still be increased," said Deputy Chairman of the Tangerang City DPRD Dedi Chandra Wijaya, Wednesday (4/10). This proves that Tangerang city has sufficient groundwater potential, but has not been able to be processed properly.

Tangerang City is one of the regions that pay attention to the level of local revenue derived from the taxation sector. Tangerang City is one of the cities with a strategic location because it is close to Soekarno Hatta Airport, which makes Tangerang City a transit route to reach other regions, which can be a potential for creating jobs that will have a positive impact on increasing local revenue. Every year, the Regional Financial Management Agency of Tangerang City has a regional revenue target for one fiscal year. This revenue is obtained through various activities, one of which is local tax revenue. A target, according to the Big Indonesian Dictionary, is a goal that has been set to achieve a certain limit or condition. To find out more clearly about the growth of the target and realization of Regional Original Revenue (PAD) of Tangerang City in 2018-2023, it can be found in the following table:

**Table 4**  
**Tangerang City PAD Targets and Realizations 2018-2023**

Tahun Anggaran	Target	Realisasi	Pencapaian
2018	1.710.362.495.379,00	1.864.385.584.947,00	109,01%
2019	2.195.868.939.559,00	2.027.112.805.905,00	92,31%
2020	1.464.562.583.407,00	1.649.002.723.454,00	112,59%
2021	1.819.161.827.246,00	1.869.216.636.383,90	102,75%
2022	1.907.095.449.818,00	2.012.220.935.351,00	105,51%
2023	2.202.605.531.310,00	2.271.392.858.607,00	103,12%

Source : Tangerang City Regional Financial Management Agency, 2024 (data reprocessed)

From the data above, it can be seen that the PAD of Tangerang City has fluctuated over the past 6 years. Although in 2020 it had the highest achievement value, in terms of the overall target and realization of PAD it was the lowest, one of the causes of which was the emergence of the Covid-19 pandemic in Indonesia. Although the achievement of the PAD target in the past 6 years has fluctuated, it must still be considered so that there is no significant decline in the following year.

The growth of PAD in the city of Tangerang which tends to fluctuate is inseparable from the contribution of the local government in making efforts to optimize the receipt of its original regional income. One of the sectors in obtaining PAD is regional taxes, for this reason an accurate calculation of regional tax revenues is needed. To find out more clearly about the regional tax revenues of the city of Tangerang in 2018-2023, see the following table.

**Table 5**  
**Tangerang City Regional Tax Targets and Realization 2018-2023**

Tahun Anggaran	Target	Realisasi	Pencapaian
2018	1.427.636.000.000,00	1.551.439.325.839,00	108,67%
2019	1.877.851.063.854,00	1.760.354.444.860,00	93,74%
2020	1.247.328.691.569,00	1.364.323.174.430,00	109,38%
2021	1.570.450.000.000,00	1.489.544.695.770,00	94,85%
2022	1.656.000.000.000,00	1.737.126.960.873,80	104,90%
2023	1.925.000.000.000,00	1.940.672.875.527,00	100,81%

Source : Tangerang City Regional Financial Management Agency, 2024 (data reprocessed)

Based on the data presented in the table, it can be seen that the acquisition of local taxes in the city of Tangerang has fluctuated in the last 6 years. In 2020, there was a significant

increase compared to the previous year, which amounted to 15.64%, but it fell again the following year, to 94.85%. This is certainly inseparable from the impact of the co-19 pandemic which cut off many livelihoods, including those that have an influence on regional and central taxation. The fluctuating value of local tax revenue can be influenced by several factors, one of which is the level of awareness of taxpayers in paying their taxes. For this reason, calculations can be made on the level of effectiveness and how the contribution of local taxes to the receipt of local revenue (PAD) in the area.

Based on the description above, the researcher plans to be able to further develop research on the level of effectiveness and contribution of local taxes to local revenue. This research is related to previous research conducted by M. Iqbal and Sukma Juniar (2020) entitled "The Effect of Revenue for Acquisition of Rights on Land and Buildings (BPHTB) and Groundwater Tax on Regional Original Revenue at the Bandung Regency Regional Revenue Agency". This study explains that partially the collection of BPHTB has no significant effect on PAD. Then Groundwater Tax partially has a significant effect on PAD. And simultaneously BPHTB and Groundwater Tax have a significant effect on PAD at the Bandung Regency Regional Revenue Agency.

The difference between this research and previous research is in the area of research conducted, and the type of local tax studied. If in previous studies, the types of local taxes studied were only BPHTB and Groundwater Tax, then in this study, researchers added billboard tax. And for the place of research, researchers made Tangerang City as a place to conduct this research, because researchers saw that the average local tax revenue increased significantly every year. Therefore, researchers are interested in analyzing the efficiency of local tax collection and seeing how local taxes contribute to local revenue in Tangerang City. Based on the description above, the researcher plans to further develop, study and evaluate empirically how the effectiveness and contribution of billboard tax, groundwater tax and BPHTB to the increase in local revenue in Tangerang City, through research with the title: "**Analysis of the Effectiveness and Contribution of Advertising Tax, Groundwater Tax, and Land and Building Acquisition Fee (BPHTB) to Increase the Original Regional Income of Tangerang City in 2018-2023**".

## LITERATURE REVIEW

### **The Influence of Advertising Tax Effectiveness on Regional Original Income Receipts**

According to Law Number 28 of 2009 Article 1 numbers 26 and 27, Advertising Tax is a tax on the organization of objects, tools, or media whose forms and patterns are designed for commercial purposes to introduce, encourage, promote, or to attract public attention to goods, services, people, or bodies that can be seen, read, heard, felt, or enjoyed in general. Effectiveness is generally used as a measuring tool to determine the relationship between results and the potential that has been set.

In some cases, avoidance in paying advertising tax is still often found, this happens because in the implementation of tax collection there are still many advertising taxpayers who have not paid or are in arrears in paying their advertising tax. As a form of sanction for taxpayers who have not paid their advertising tax, the Tangerang City BPKD has installed a red sticker that reads "The owner/manager of this advertising media has not paid regional tax". This step taken by the BPKD is a warning to parties who have not paid or settled taxes.

According to research conducted by Yeni Rafika Nengsih (2018), Mia Sukmawati & Jouzar Farouq (2019) and Bernardus Wishman Siregar et al (2023), the effectiveness of advertising tax has a significant positive effect on regional original income. Meanwhile, in research conducted by Lis Lestari & Dahman Faisal (2024), Fernando et al (2024) stated that the effectiveness of advertising tax has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 1 : The effectiveness of advertising tax has a positive effect on local revenues.**

### **The Influence of Groundwater Tax Effectiveness on Regional Original Income Receipts**

Groundwater Tax, which was originally called Groundwater and Surface Water Extraction and Utilization Tax (PPPABTAP), is a type of tax collected by the provincial government which after the renewal, based on Law Number 28 of 2009, PPPABTAP was divided

into two types of taxes, namely Groundwater Tax which is used as a district/city tax and Surface Water Tax which is used as a provincial tax. Effectiveness is generally used as a measuring tool to determine the relationship between results and the potential that has been determined.

In its utilization in Tangerang City, the Tangerang City Government appealed to continue to be able to increase regional income from the groundwater tax sector, because Tangerang City has good groundwater potential, but its utilization has not been maximized.

According to research conducted by Feybiola Horman et al (2023), M. Iqbal and Sukma Juniar (2020), Bernardus Wishman Siregar et al (2023) stated that the effectiveness of groundwater tax has a significant positive effect on regional original income. Meanwhile, in a study conducted by Lis Lestari & Dahman Faisal (2024), M. Akmal Abiyi (2024) stated that the effectiveness of groundwater tax has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 2 : The effectiveness of groundwater tax has a positive effect on local revenue.**

### **The Influence of the Effectiveness of Land and Building Acquisition Tax on Regional Original Income Receipts**

Land and Building Acquisition Fee or BPHTB is regulated in Law No. 21 of 1997 and has been amended by Law No. 20 of 2000. It is stated that BPHTB is a fee imposed on the acquisition of land and/or building rights where every acquisition of land and building rights, citizens are required to pay BPHTB. In everyday language, BPHTB is also known as buyer's fee, if the acquisition is based on a sale and purchase process. However, in the BPHTB Law, BPHTB is imposed not only on acquisitions in the form of sales and purchases. All types of land and building rights acquisitions are subject to BPHTB.

In its realization in the city of Tangerang in the last 6 years, BPHTB has not reached the set target. In 2019, the BPHTB realization value was only 593M, while the target was 747M. Then in 2020, although the realization value was above the target set, the target value set in that year decreased by around 47%, to 399M, this could happen due to the emergence of the Covid-19 pandemic which had paralyzed the economic sector in Indonesia. And in 2021-2023 the realization of BPHTB has not been able to reach the set target. Effectiveness is generally used as a measuring tool to determine the relationship between results and the potential that has been set.

According to research conducted by Aulia Rachmadini & Bainil Yulina (2023), M. Akmal Abiyi (2024), Tasha Nurafifah & Arry Irawan (2020), M. Iqbal & Devi Ratna (2019) stated that the effectiveness of BPHTB has a significant positive effect on local revenue. However, according to research by Feybiola Horman et al (2023), the effectiveness of BPHTB has a negative effect on local revenue. Meanwhile, in a study conducted by M. Iqbal & Sukma Juniar (2020), Olifia Yodiawati Tala et al (2024) stated that the effectiveness of BPHTB has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 3 : The effectiveness of Land and Building Acquisition Tax has a positive effect on Regional Original Income Receipts.**

### **The Influence of Advertising Tax Contribution on Regional Original Income Receipts**

Advertising Tax is one of the regional taxes and is a source of regional income to finance the implementation of government and regional development in providing services to the community and realizing regional independence (Indrihastuti and Amaniyah, 2021). Contribution is used as a measuring tool to determine the amount of contribution that can be given from a revenue.

According to research conducted by Putri Ajeng Maloka, et al (2024), Mia Sukmawati & Jouzar Farouq (2019) and Asep Effendi (2022), it is stated that the contribution of advertising tax has a significant positive effect on regional original income. Meanwhile, in a study conducted by M. Rizky Fernando et al (2024), it was stated that the contribution of advertising tax has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 4 : Advertising Tax Contribution has a positive effect on Regional Original Income Receipts.**

### **The Influence of Groundwater Tax Contribution on Regional Original Income Receipts**

According to Law Number 28 of 2009 concerning regional taxes and regional levies, groundwater tax is a tax on the taking and/or utilization of water contained in layers of soil or rock below the surface of the earth. Contribution is used as a measuring tool to determine the amount of contribution that can be given from a receipt.

According to research conducted by Bernardus Wishman Siregar et al (2023), and M. Iqbal & Devi Ratna (2019), it states that the contribution of groundwater tax has a significant positive effect on regional original income. Meanwhile, in research conducted by M. Akmal Abiyyi (2024) it states that the contribution of groundwater tax has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 5 : The contribution of groundwater tax has a positive effect on local revenue.**

### **The Influence of the contribution of Land and Building Acquisition Fees on Regional Original Income Receipts**

Land and Building Acquisition Fee (BPHTB) is a tax imposed on legal acts or events that can result in the acquisition of management rights, along with the buildings above it by individuals or entities. This can certainly provide benefits for local governments, cities or districts with higher real estate business growth by utilizing this potential in land and building acquisition tax, so that it can run efficiently and will increase tax revenues which are one source of local revenue. In addition, local governments must also be able to determine the estimated revenue from land and building acquisition fees in the coming year. Contributions are used as a measuring tool to determine the amount of contribution that can be given from a receipt.

According to research conducted by Abraham Th. Pandu (2023), Yeni Rafika Nengsih (2018), and Sri Wahyuni Nur (2018) stated that the contribution of BPHTB has a significant positive effect on local revenue. Meanwhile, in a study conducted by M. Iqbal & Sukma Juniar (2020), and Olifia Yodiawati Tala et al (2024) stated that the contribution of BPHTB has no effect on regional original income. Therefore, based on the explanation above, the hypothesis that will be proposed is:

**H 6 : The contribution of Land and Building Acquisition Fees has an impact on Regional Original Income Receipts.**

## **RESEARCH METHODS**

The type of research used in this study is a quantitative descriptive approach. The descriptive method in a study is a method that aims to create a picture of the conditions that are currently occurring. According to Sugiyono (2017), the descriptive method is a method used to analyze data by describing or depicting the data that has been collected as it is. Meanwhile, the quantitative method is a research method by obtaining data in the form of numbers. Quantitative analysis is an analysis method that uses a way to calculate existing data that is in the form of proof of a problem.

In this study, the research is limited only to quantitative data obtained relating to advertising tax revenues, groundwater taxes, BPHTB, and Regional Original Income in the city of Tangerang. The data obtained will be processed and will contain information regarding the effectiveness and contribution of advertising taxes, groundwater taxes, and BPHTB to the receipt of Tangerang City's Regional Original Income in 2018-2023.

### **Population and Sample**

This study uses secondary data, namely data on Advertising Tax revenue, Groundwater Tax, Land and Building Acquisition Fee (BPHTB), and also data on Tangerang City's Original Regional Income (PAD) obtained from the information list at the Tangerang City Financial Management Agency which was taken sequentially during the period 2018-2023.

### **Data Collection Methods**

The data that will be used in this study is data obtained by researchers by obtaining data related to Advertising Tax, Groundwater Tax, Land and Building Acquisition Fee (BPHTB), and Regional Original Income. The data collection method used in this study is:

a. Documentation

The documents referred to in this study are documents contained in the Tangerang City Regional Financial Management Agency regarding Advertising Tax, Groundwater Tax, Land and Building Acquisition Fee (BPHTB), and Tangerang City Regional Original Income from 2018-2023.

b. Literature review

The data to be used in this study comes from data published by the Tangerang City Regional Financial Management Agency.

### Data Analysis Method

The data to be analyzed in this method is time series data with a period of 6 years, namely from 2018 to 2023 and using Microsoft Excel and SPSS version 27 applications as tools used in data processing. This study will analyze the level of effectiveness and contribution of Advertising Tax, Groundwater Tax and Land and Building Acquisition Fee (BPHTB) to PAD in Tangerang City. In this study, the data analysis method used is the multiple linear regression analysis method.

## RESEARCH RESULTS AND DISCUSSION

### The Influence of Advertising Tax Effectiveness on PAD

Based on Table 6, the results of this study indicate that the effectiveness of Advertising Tax has a significance level of 0.111 which is greater than 0.05. Therefore, it can be concluded that **the first hypothesis is rejected**, which means that the Advertising Tax Effectiveness variable has no effect on the Original Regional Income of Tangerang City for the 2018-2023 period. Although the effectiveness value is high, it does not have a direct impact on PAD. The theory of interest emphasizes the importance of ensuring that the taxes collected are in accordance with the community's ability to pay and the benefits they receive.

The test results show that the effectiveness of Advertising Tax, although high, does not have a significant effect on PAD. This can be explained by the small contribution of Advertising Tax to overall regional income, even though the realization of its revenue exceeds the set target. The results of this study found that the effectiveness of Advertising Tax did not have a significant effect on PAD. This is in line with the research of Lis Lestari & Dahman Faisal (2024), and Fernando et al (2024), which also found that Advertising Tax had no significant effect on PAD. Although the effectiveness value of Advertising Tax in Tangerang City is above 100%, the contribution of this tax to PAD is still very low, so it does not show a statistically significant effect.

### The Influence of Groundwater Tax Effectiveness on PAD

Based on Table 6, the results of this study indicate that the effectiveness of Groundwater Tax has a significance level of 0.007 which is smaller than 0.05. These results indicate a positive direction with a regression coefficient value of 1.221. Therefore, it can be concluded that **the second hypothesis is accepted**, which means that the variable Effectiveness of Groundwater Tax has a positive effect on the Original Regional Income of Tangerang City for the period 2018-2023. This is in accordance with the theory of interest, where taxes must be managed by considering the community's carrying capacity. The increase in the effectiveness of Groundwater Tax may be influenced by higher taxpayer compliance, driven by effective government policies in supervising groundwater extraction and sanctions for violators. The Effectiveness of Groundwater Tax was found to have a significant effect on PAD in Tangerang City, which is in accordance with the results of research conducted by Feybiola Horman et al (2023), M. Iqbal and Sukma Juniar (2020), and Bernardus Wishman Siregar et al (2023) They found that Groundwater Tax had a positive and significant effect on PAD, which indicates that the management of groundwater resources in this area is quite good.

### The Influence of BPHTB Effectiveness on PAD

Based on Table 6, the results of this study indicate that the effectiveness of BPHTB has a significance level of 0.029 which is smaller than 0.05. This result shows a negative direction with a regression coefficient value of -0.681. Therefore, it can be concluded that **the third hypothesis**

**is rejected**, which means that the BPHTB Effectiveness variable has a negative effect on the Original Regional Income of Tangerang City for the 2018-2023 period. Although the effectiveness of BPHTB was high in several years, its influence on PAD actually decreased in the 2018-2023 period. This can be caused by several things, namely that not all people know and understand regional regulations, especially tax regulations, the emergence of the Covid-19 pandemic which has paralyzed several sectors, one of which is the economic sector, weak law enforcement regarding tax compliance, taxpayers do not pay according to the specified time. According to behavioral theory, actors in this sector may postpone transactions or look for ways to reduce the taxes that must be paid, which ultimately reduces the contribution of BPHTB to PAD. The results of this study indicate that the effectiveness of BPHTB has a significant negative effect on PAD, which is in accordance with the results of the study by Feybiola Horman et al (2023) in Manado City which found that BPHTB had a negative effect on PAD. In the context of Tangerang City, although BPHTB is quite effective, the lack of awareness of taxpayers to pay on time or the constraints of the emergence of the Covid-19 pandemic may cause this negative effect.

#### **The Influence of Advertising Tax Contribution on PAD**

Based on Table 7, the results of this study indicate that the contribution of Advertising Tax has a significance level of 0.012 which is smaller than 0.05. This result shows a positive direction with a regression coefficient value of 0.903. Therefore, it can be concluded that **the fourth hypothesis is accepted**, which means that the Advertising Tax contribution variable has a positive effect on the Original Regional Income of Tangerang City for the period 2018-2023. Although the level of Advertising Tax contribution varies, its contribution to the Tangerang City PAD is very low, with a contribution percentage of between 0.755% and 1.395%. The highest contribution in 2023 with a value of 1.395%. However, overall, the contribution of Advertising Tax is considered insignificant for PAD. Although the level of Advertising Tax contribution to PAD is still very low, the test results show that the contribution of Advertising Tax has a significant effect on PAD. This is in accordance with the theory of interest which emphasizes that every contribution from taxes, even though small, can play a role in increasing regional income if managed properly. This study found that the contribution of Advertising Tax has a significant effect on PAD, although its contribution in terms of value is relatively small. These results support the research of Putri Ajeng Maloka, et all (2024), Mia Sukmawati & Jouzar Farouq (2019) and Asep Effendi (2022) which found that the contribution of Advertising Tax has a positive and significant effect on PAD. Although the contribution of Advertising Tax is low, every increase in this tax revenue still has a positive impact on PAD.

#### **The Influence of Groundwater Tax Contribution on PAD**

Based on Table 7, the results of this study indicate that the contribution of Groundwater Tax has a significance level of 0.543 which is greater than 0.05. Therefore, it can be concluded that **the fifth hypothesis is rejected**, which means that the Groundwater Tax contribution variable has no effect on the Original Regional Income of Tangerang City for the 2018-2023 period. The contribution of Groundwater Tax to PAD is also very low, with a contribution percentage of between 0.272% and 0.490%. Like Advertising Tax, Groundwater Tax has a small contribution to PAD. This could be due to fluctuations in the utilization of groundwater resources by the community and business entities, as well as policies that may not be fully optimal in encouraging the legal use of groundwater. The contribution of Groundwater Tax does not have a significant effect on PAD in Tangerang City. These results are similar to the research of Akmal Abiyyi, (2024) which found that the partial contribution of Groundwater Tax had no significant effect on PAD in East Java. However, the contribution of Groundwater Tax can be increased with better management and optimization of the potential of groundwater resources.

#### **The Influence of BPHTB Contribution on PAD**

Based on Table 7, the results of this study indicate that the BPHTB contribution has a significance level of 0.560 which is greater than 0.05. Therefore, it can be concluded that the sixth hypothesis is rejected, which means that the BPHTB contribution variable does not affect the Original Regional Income of Tangerang City for the 2018-2023 period. BPHTB shows a greater

contribution than Advertising Tax and Groundwater Tax, with an average contribution of above 20%. However, the test results show that the BPHTB contribution does not have a significant effect on PAD. Like Groundwater Tax, the BPHTB contribution also does not have a significant effect on PAD. Although BPHTB is one of the taxes with the largest contribution, significant fluctuations in the property sector and changing tax policies can reduce the stability of BPHTB's contribution to PAD. The contribution of BPHTB to PAD in Tangerang City is not partially significant, which supports the research of M. Iqbal & Sukma Junior (2020), and Olifia Yodiawati Tala et al (2024) which found that BPHTB has no significant effect on PAD. This shows that there are similarities in dynamics between Tangerang City and other areas in terms of BPHTB contributions to PAD, which may be caused by different economic factors or local regulations.

## CONCLUSION

This study was conducted with the aim of knowing the effect of the level of effectiveness and contribution of billboard tax, groundwater tax, and BPHTB to local revenue in Tangerang City for the period 2018-2023. Based on the results of testing and analysis that has been carried out by researchers, the findings can be concluded as follows:

1. The effectiveness of billboard tax has a significance level of 0.111 which is greater than 0.05. Therefore, it can be concluded that the variable Effectiveness of Billboard Tax has no effect on Local Revenue of Tangerang City for the period 2018-2023. Although the effectiveness value is high, this does not have a direct impact on PAD. The results of this study are in line with the research of Lis Lestari & Dahman Faisal (2024), and Fernando et al (2024), who also found that billboard tax has no significant effect on PAD. Although the effectiveness value of billboard tax in Tangerang City is above 100%, the contribution of this tax to PAD is still very low, so it does not show a statistically significant effect.
2. The effectiveness of groundwater tax has a significance level of 0.007 which is smaller than 0.05. This result shows a positive direction with a regression coefficient value of 1.221. Therefore, it can be concluded that the Groundwater Tax Effectiveness variable has a positive effect on Local Revenue of Tangerang City for the 2018-2023 period. This result is in accordance with the results of research conducted by Feybiola Horman et al (2023), M. Iqbal and Sukma Junior (2020), and Bernardus Wishman Siregar et al (2023) They found that Groundwater Tax has a positive and significant effect on PAD, which indicates that the management of groundwater resources in this area is quite good.
3. The effectiveness of BPHTB has a significance level of 0.029 which is smaller than 0.05. This result shows a negative direction with a regression coefficient value of -0.681. Therefore, it can be concluded that the BPHTB Effectiveness variable has a negative effect on Local Revenue of Tangerang City for the period 2018-2023. This can be caused by several things, namely that the community does not fully know and understand local regulations, especially tax regulations, the emergence of the co-19 pandemic which has paralyzed several sectors, one of which is the economic sector, weak law enforcement against tax compliance, taxpayers do not pay according to the specified time. The results of this study are in accordance with the results of research by Feybiola Horman et al (2023) in Manado City which found that BPHTB has a negative influence on PAD. In the context of Tangerang City, although BPHTB is quite effective, the lack of awareness of taxpayers to pay on time or the constraints of the emergence of the covid-19 pandemic may have caused this negative effect.
4. Simultaneously, the effectiveness of these three taxes (Billboard Tax, Groundwater Tax, and BPHTB) has a significant effect on PAD of Tangerang City. This is evidenced through the F test with a significance value of 0.016 which is smaller than 0.05, indicating that together, the effectiveness of these three types of taxes contributes to increasing PAD. This corroborates the theory that although each tax may have different impacts individually, when managed together with the right strategy, they can increase overall local revenue. The results of this study are consistent with the findings of Iqbal's research. M, Ratna Diana. D (2019) in Bandung Regency, where BPHTB and Groundwater Tax simultaneously have a significant influence on PAD.

5. Contribution of Billboard Tax has a significance level of 0.012 which is smaller than 0.05. This result shows a positive direction with a regression coefficient value of 0.903. Therefore, it can be concluded that the contribution variable of billboard tax has a positive effect on local revenue of Tangerang City for the period 2018-2023. Although the level of contribution of billboard tax to PAD is still relatively low, the test results show that the contribution of billboard tax has a significant effect on PAD. This is in accordance with the importance theory which emphasizes that any contribution from taxes, even if small, can play a role in increasing local revenue if managed properly. These results support the research of Putri Ajeng Maloka, et all (2024), Mia Sukmawati & Jouzar Farouq (2019) and Asep Effendi (2022) who found that the contribution of Billboard Tax has a positive and significant effect on PAD.
6. The contribution of Groundwater Tax has a significance level of 0.543 which is greater than 0.05. Therefore, it can be concluded that the variable contribution of Groundwater Tax has no effect on Local Revenue of Tangerang City for the period 2018-2023. This can be caused by fluctuations in the utilization of groundwater resources by the community and business entities, as well as policies that may not be fully optimal in encouraging the utilization of groundwater resources.

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