EFFECTIVENESS AND CONTRIBUTION OF THE HOTEL TAX REVENUE IN OPTIMIZATION OF ORIGINAL LOCAL GOVERNMENT REVENUE IN BANYUWANGI REGENCY

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Abstract
The Covid-19 pandemic has resulted in a decrease in domestic and foreign tourist arrivals in Banyuwangi Regency, this is due to one of the government's policies, namely Large-Scale Social Restrictions (PSBB). This has resulted in the tourism sector tax being threatened not optimally, especially the hotel tax. This study aims to determine the level of effectiveness and contribution of Hotel Tax to Original Local Government Revenue (PAD) in Banyuwangi Regency, and to find out what strategies are carried out in optimizing hotel tax revenues to optimize Original Local Government Revenue (PAD). The population of this study is local taxpayers in Banyuwangi Regency, by taking samples from restaurant taxpayers. Data collection techniques are through interviews with the Regional Revenue Agency (BAPENDA) and literature studies of data obtained from BAPENDA and BPS, especially regarding restaurant tax data, PAD, tourists, and strategies in restaurant tax policies. This study resulted in the finding that when the number of victims exposed to Covid-19 was relatively high, it had an impact on the decrease in the number of hotel room occupants, as a result, hotel revenue decreased and affected Hotel Tax Revenue which decreased. The effectiveness of hotel tax revenue is always in the very effective category, because it always meets the set targets. The hotel tax contribution to PAD is always in the very low category because the PAD increase is very significant, not followed by a significant increase in hotel tax. The strategy in optimizing hotel tax revenue is by providing a policy in the form of eliminating fines for late reporting or payments which aims to provide relief to taxpayers so that they are not burdened with their tax obligations so that they continue to carry out their tax obligations.
Keywords: Contribution, Effectiveness, Local revenue, Restaurant tax, Strategy

Abstrak
Pandemi Covid-19 mengakibatkan penurunan kunjungan wisatawan domestik dan mancanegara di Kabupaten Banyuwangi, hal ini disebabkan salah satunya oleh kebijakan pemerintah yaitu Pembatasan Sosial Berskala Besar (PSBB). Hal ini mengakibatkan pajak sektor pariwisata terancam tidak maksimal, khususnya pajak hotel. Penelitian ini bertujuan untuk mengetahui tingkat efektivitas dan kontribusi Pajak Hotel terhadap Pendapatan Asli Daerah (PAD) di Kabupaten Banyuwangi, serta untuk mengetahui strategi apa saja yang dilakukan dalam mengoptimalkan penerimaan pajak hotel untuk mengoptimalkan Pendapatan Asli Daerah (PAD). Populasi penelitian ini adalah wajib pajak daerah di Kabupaten Banyuwangi, dengan mengambil sampel wajib pajak restoran. Teknik pengumpulan data melalui wawancara dengan pihak Badan Pendapatan Daerah (BAPENDA) dan studi kepustakaan terhadap data-data yang diperoleh dari BAPENDA dan BPS, khususnya mengenai data pajak restoran, PAD, wisatawan, dan strategi dalam kebijakan pajak restoran. enelitian ini menghasilkan temuan bahwa ketika jumlah korban yang terpapar Covid-19 relatif tinggi, maka berdampak pada penurunan jumlah penghuni kamar hotel, akibatnya pendapatan hotel menurun dan berpengaruh pada Penerimaan Pajak Hotel yang mengalami penurunan. Efektivitas penerimaan pajak hotel selalu dalam kategori sangat efektif, karena selalu memenuhi target yang ditetapkan. Kontribusi pajak hotel terhadap PAD selalu berada pada kategori sangat rendah karena peningkatan PAD yang sangat signifikan tidak diikuti dengan peningkatan pajak hotel yang signifikan. Strategi dalam mengoptimalkan penerimaan pajak hotel yaitu dengan memberikan kebijakan berupa penghapusan denda keterlambatan pelaporan atau pembayaran yang bertujuan untuk memberikan keringanan kepada wajib pajak agar tidak terbebani dengan kewajiban perpajakannya sehingga tetap melaksanakan kewajiban perpajakannya.*
Kata Kunci: Efektivitas, Kontribusi , Pajak Restoran, Pendapatan Asli Daerah,, Strategi

INTRODUCTION

Indonesia is a country that has a high potential for tax revenues to be used for development financing, in terms of realization while tax revenues have reached Rp1,277.5 trillion or 103.9% of the 2021 APBN target of Rp1,229.6 trillion. This achievement grew by 19.2% from tax revenues in 2020 which amounted to Rp. 1,072.1 trillion due to being hit by

the Covid-19 pandemic. The countercyclical fiscal policy implemented by the government during this pandemic requires optimal state revenue support. Tax revenues, excluding excise, import and export duties, are still the main pillar of state revenue with a contribution of around 41.3% of the total State Revenue and Expenditure Budget (APBN).

The role of taxes is very large for development, both central development and regional development. Regional taxes have a high potential that contributes to the development of each region, various innovation efforts are carried out by regions with the aim of optimizing regional tax revenues which are the largest contributor to Original Local Government Revenue (PAD). Law No. 28 of 2009 outlines the definition of local tax as a mandatory contribution to the region owed by an individual or entity that is coercive under the law.

Banyuwangi Regency is a Regency with a positive economic growth rate when compared to economic growth in East Java where the average economic growth of Banyuwangi Regency is 6.24 while East Java's average economic growth from 2010 - 2018 is 5.97, while the national is 5.51. Banyuwangi Regency with several names namely Bumi Blambangan, Osing City, The Sunrise of Java, and Gandrung City which is directly adjacent to the island of Bali, this strategic condition makes Bnayuwangi Regency have tourism potential that brings in domestic and foreign tourist visits, the following table shows the visit Domestic and International tourists, even though the trend of tourist arrivals is declining due to the policy of closing several tourist destinations to reduce the spread of Covid 19.

Table 1.
Domestic and International Tourist Visits

Indikator	2019	2020	2021
International Tourist Visits	101.622	27.224	3.854
Domestic Tourist Visits	5.307.054	3.019.875	1.862.553

Source: Dinas Kebudayaan dan Pariwisata Banyuwangi, 2022

Tourist visits certainly have an impact on hotel tax receipts in Banyuwangi Regency, in the last 3 years, namely in 2019-2021, the hotel tax has reached the target that the local government wants to achieve, which is 118%. The Covid-19 pandemic made the government lower the target in 2020, but the realization could reach the government's expected target of 133%, and in 2021 with a target of IDR 10,500,000,000, Hotel Tax Revenue reached 112% realization, which was IDR 11,700,000,000. As in the following table:

Table 2.
Hotel Tax Revenue Target and Realization

Year	Target (Rp)	Realization (Rp)	Precentage
2019	11.100.000.000	13.100.000.000	118
2020	7.200.000.000	9.600.000.000	133
2021	10.500.000.000	11.700.000.000	112

Source: BAPENDA Banyuwangi, 2022

Based on Regional Regulation No. 2 of 2011 Hotel Tax is a tax on services provided by hotels with payment, including amenities provided by hotels which aim to provide convenience and comfort including entertainment and sports facilities. The object of hotel tax in Bayuwangi Regency is around 219 consisting of: Hotels, Inns, Lodging, Home stays and boarding houses of more than 10 rooms, taxpayers on hotels are collected by the Regional Revenue Agency of Banyuwangi Regency. Examples of Hotel Tax Objects in Banyuwangi: Hotel illira, R3 Brawijaya Home Stay, Virna boarding house, Nita's Home Stay, Villa Solong etc.

Some of the new actions referred to in managing local taxes during the Covid-19 pandemic are optimizing the governance of local tax services digitally based on smart government that is connected directly to the internet network, expanding access to tax payments through electronic trading channels (e-commerce). This is which supervised by the authorities in the financial sector, and the collection of tax receivables needs to be re-optimized to "boost"

local tax payments to the specified target. This action is taken to maintain the compliance of taxpayers with their obligations as local taxpayers and the tax ratio number does not decrease so drastically. As according to the findings of Asmandani et al (2020) the tax sector is the largest revenue for a region. Furthermore, the government has the authority to regulate finances.

When analyzing the revenue of a type of local tax, it is also necessary to consider the effectiveness aspect of that type of tax, namely by comparing the target with the realization of its revenue. Then, if the effectiveness is known, then the results can be used by the local tax authorities in determining a policy to project local tax revenue targets, especially Hotel Taxes. In addition, it is important to know about the level of Hotel Tax's contribution to Original Local Government Revenue (PAD.) It is also important to know, because local taxes are one of the biggest contributors to local revenue. So that it can be seen whether the contribution has reached a less, moderate, or good level. If the contribution is deemed to be still at a low level, then the tax authorities can increase their revenue again so that they can contribute optimally, especially in the aspect of the restaurant tax revenue contribution. Therefore, an analysis of the effectiveness and contribution of Hotel Tax receipts to Original Local Government Revenue (PAD) in Banyuwangi Regency is very important to obtain recommendations related to policies in determining hotel tax revenue targets in the future. According to Puspita and Wicaksono (2020), regional tax revenues in Banyuwangi have the potential to be explored in more depth. This research can complement existing theories and become a reference for taxpayers to be obedient in paying taxes and become a reference for the Jombang district government to increase local tax revenues. Based on the description of the background above, the problem formulation in this study is in accordance with the problems discussed in the background, How is the Effectiveness of Hotel Tax Revenue after the Covid-19 pandemic, and How much does the contribution of hotel tax revenue after the Covid-19 pandemic in Banyuwangi Regency to Regional Original Revenue, what efforts were made to increase hotel tax revenue during the Covid 19 pandemic.

LITERATURE REVIEW

According Mardiasmo (2018), taxes are people's contributions to the state treasury based on the law (which can be enforced) by not receiving reciprocal services (contra-achievements) that can be directly shown and which are used to pay general expenses. According to the Law on Regional Taxes and Regional Levies Number 28 of 2009, it explains that Regional Taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive in nature based on the law without getting direct compensation and are used as regional needs. for the greatest prosperity of the people.

Regional Taxes and Regional Levies which explains that Hotel Tax is a tax levied on services provided by hotels. Hotel is a facility that provides lodging/resting services including other services that are free of charge which includes inns and lodging houses. Hotels can be divided into several types according to the category based on the level/star factor. Hotels can be classified as budget hotels, one-star, two-star, three-star hotels. Regional Regulation Number 2 of 2011 concerning Regional Taxes in article 4 Hotel Tax Objects are services provided by hotels with payment, including supporting services as a completeness of hotels that provide convenience and comfort, including sports and entertainment facilities, and exempted tax objects, namely place services. living in dormitories organized by the Government, Provincial Government or Regional Government, rental services for apartments, condominiums, and the like. The object of the Hotel Tax at the Banyuwangi Regency Regional Revenue Agency is approximately 219 consisting of: hotels, inns, home stays, and boarding houses with more than 10 rooms. Analysis according to Komaruddin (2001) is a thinking activity to examine (review in detail) a unit into a constituent so that it can find out the signs of these constituents, their

correlation with each other and their respective functions in an integrated unit. In other words, analysis describes a thinking activity that describes a problem coherently into a component whose signs can be identified and is related to the surrounding factors, as well as functions in an integrated (integrated) system.

According to Siagian (2001) effectiveness is the utilization of resources, facilities, and infrastructure in a predetermined amount to realize the number of goods or services for the activities it carries out. Effectiveness will indicate a success in terms of whether the targets that have been set have been achieved. If the results are close to the target, then the effectiveness will be higher. Contribution according to Soekanto (2006) is a form of real support that can be in the form of money, energy, thoughts, materials and all kinds of assistance which if it can support the success of previously planned activities to achieve common goals and objectives. In short, contribution is a real activity in providing material and non-material assistance that can help the success of an activity that has been prepared with a plan in order to achieve common goals and objectives. According to Suhanda (2007), local revenue is the revenue collected by the region originating from its own regional sources based on regional regulations. The definition of Regional Original Revenue in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, PAD is regional income obtained from regional taxes, regional levies, the results of separated regional wealth management, and other regional original revenues that legal in accordance with the laws and regulations. Sources of Original Local Government Revenue such as regional taxes, regional levies, profits from Regional Owned Enterprises (BUMD), and original income sourced from other legitimate revenues. In other words, Regional Original Revenue is the revenue obtained by the regions by being collected by themselves through the regional government based on their respective regional regulations.

RESEARCH METHOD

This research uses quantitative descriptive research, namely in the form of an explanation of the analysis related to numbers or numbers. The data used in this study is secondary data obtained by researchers at the Regional Revenue Agency (BAPENDA) of Banyuwangi Regency, namely in the form of target data and realization of Hotel Tax receipts, and Banyuwangi Regency PAD from 2019 to 2021. After the data is obtained, then the researcher calculates the level of effectiveness and contribution of hotel taxes to the amount of PAD. This study also uses the interview method, namely with BAPENDA Banyuwangi, so that it can photograph strategies in optimizing hotel tax revenues and their relationship with PAD.

The types of data used are quantitative and qualitative data. According to Sugiyono (2018) Quantitative data is a research method based on positivistic (concrete data), research data on numbers to be measured using statistics as a calculation test tool, relating to the problem under study to produce a conclusion. Quantitative data in this activity is about the target and realization of local revenue (PAD). Qualitative data is data that describes and reports from the object of research. Qualitative data obtained from interviews conducted by the author with the Head of the Sub Division of Examination and Billing and the staff of the Audit and Billing Division at BAPENDA Banyuwangi Regency.

Effectiveness represents that how much is achieved a predetermined target. Effectiveness is always related to two parameters, namely the expected results with the actual results that have been achieved. The greater the results achieved, the greater the level of effectiveness. Conversely, if the smaller the results achieved, the lower the level of effectiveness. The comparison of the effectiveness of Hotel Tax receipts is a comparison between two indicators, namely the comparison between the realization (factual number) of

revenue with the target (target) of Hotel Tax revenue, the formula used in totaling the amount of Hotel Tax effectiveness is as follows.

$$Effectiveness = \frac{Realization}{Target} X\ 100\%$$

After calculating the effectiveness, the results can be known by how big the percentage is to classify in percentage criteria. If it exceeds 100%, then the receipt is included in the very effective criteria such as the level in the following table of Hotel Tax effectiveness criteria percentages.

Table 3. Effectiveness Criteria

Range	Criteria
>100%	Very Effective
90%-100%	Effective
80%-90%	Effective Enough
60%-80%	Less Effective
<60%	Ineffective

Source: Kepmendagri Nomor 690.900.327 Tahun 1996, 1996

The contribution of Hotel Tax revenue to Original Local Government Revenue can be calculated through the following formula.

$$Contribution = \frac{Realization\ Tax\ Hotel}{Realization\ PAD} X\ 100\%$$

If we know what the percentage of the Hotel Tax contribution to Original Local Government Revenue (PAD) is as follows.

Table 4. Contribution Criteria

Range	Criteria
0,00%-10%	Very less
10,10%-20%	Not enough
20,10%-30%	Fair
30,10%-40%	Enough
40,10%-50%	Good
>50%	Very Good

Source: Tim Litbang Depdagri-Fisipol UGM, 1991

RESULT AND DISCUSSION
Impact of the Covid-19 Pandemic on Hotel Tax Revenue

According to Sucipto et al. (2017) Tourism is a travel activity carried out by some or a group of people by visiting certain places for recreational purposes, personal development, or studying the uniqueness and tourist attractions visited in a temporary period. Banyuwangi has a variety of interesting tourism objects that are in great demand by local and even foreign tourists such as: Ijen Crater, Plengkung Beach, Marina Boom Beach and Tabuhan Island. The uniqueness and natural beauty add to the attraction of domestic and foreign tourists to travel and stay in Banyuwangi Occupancy Level Room (TPK) Hotel is one indicator of the development of the tourism sector, and in Banyuwangi currently there is a lot of development in the tourism sector.

Tourism activities from an economic point of view can increase local revenue sourced from taxes. Tourism can grow new businesses around tourist attractions that have high economic potential such as regional souvenir centers, lodging businesses, and culinary businesses so that the surrounding community must have high enthusiasm and creativity to
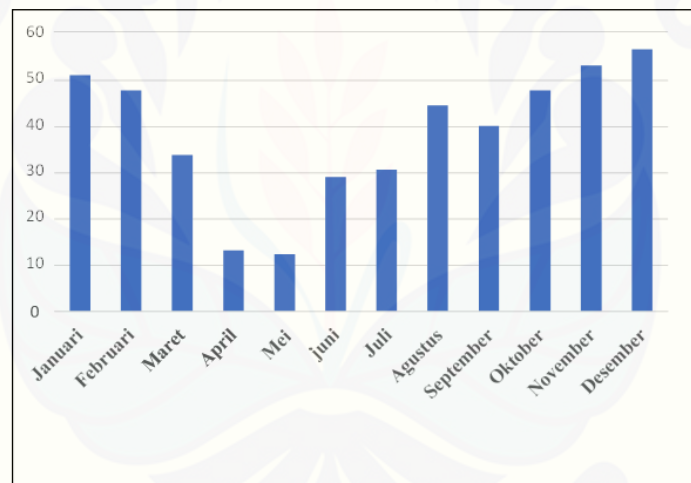
increase the economy. The Covid 19 pandemic that is happening in our country has resulted in a few tourisms being completely closed temporarily, this is done to break the chain of the spread of the Covid 19 virus because it also has an impact on the rise and fall of the Hotel Room Occupancy Rate (TPK).

Hotel Room Occupancy Rate (TPK) is the ratio between the number of nights rooms used with the number of available room nights (in percent) TPK is used to provide an illustration of how many percent of rooms available at the accommodation are occupied by staying guests. Figure 4.2 below is the TPK for Star Hotel Room Occupancy Rates for January-December 2019. The TPK for five-star hotels in 2019 was the highest in Banyuwangi, the highest in December was 59.79% and the lowest in May was 25.32%.

Figure 1 below is the TPK for Star Hotels for January-December 2020 in Banyuwangi Regency (%). The TPK for star hotels in Banyuwangi was the highest in December reaching 56.70% and the lowest in May 12.36% this was due to the PSBB policy of Large-Scale Social Restrictions to prevent the spread of the Covid 19 outbreak. In January the TPK for star hotels was quite large, namely 51.10% and continues experienced a drastic decline until the month of May, namely 12.36%. In June to August there was an increase in June 29.12%, July 30.73%, August a significant increase was 44.58%, decreased in September to 40.14% and increased again in October to December in October by 47.88%, November 53.26%, and December 56.70

Figure 1. Hotel Room Occupancy Rate for Star Hotels for January-December 2020 in Banyuwangi Regency (%)

Source: Kabupaten Banyuwangi, 2020

Hotel Room Occupancy Rate (TPK) is the ratio between the number of nights rooms used with the number of available room nights (in percent) is used to provide an illustration of how many percent of rooms available at the accommodation are occupied by staying guests. The Covid 19 pandemic that is happening in our country has resulted in a number of tourisms being completely closed temporarily, this is done to break the chain of the spread of the Covid 19 because it also has an impact on the rise and fall of the Hotel TPK.

Table 5.
Domestic and International Tourist Visits

Indicator	2019	2020	2021
Domestic Tourist	101.622	27.224	3.854
International Tourist	5.307.054	3.019.875	1.862.553

Source: Dinas Kebudayaan dan Pariwisata, 2022

Domestic and foreign tourist visits have decreased continuously from 2019-2021 the number of domestic tourists is greater than the number of foreign tourist visits this is due to one

of the local government policies, namely the existence of Large-Scale Social Restrictions (PSBB) to prevent the spread of Covid-19.

Hotel Tax Receipt during the Covid-19 Pandemic

The Large-Scale Social Restriction Policy (PSBB) to break the chain of the spread of Covid 19 in Banyuwangi Regency has implemented since the number of victims due to this outbreak, all people in Banyuwangi Regency are required to carry out activities at home such as: school from home and some public services are carried out online including services on Regional Taxes. conducted by the Regional Revenue Agency of Banyuwangi Regency.

To anticipate the spread of Covid 19, direct public services are not treated temporarily, so that local tax services are carried out online through an application provided by the Banyuwangi Regency Regional Revenue Agency, namely E-PAD. The Banyuwangi Regency Revenue Agency provides relief to taxpayers affected by the COVID-19 pandemic, namely by providing relief in the form of eliminating fines for late reporting and payments. Local taxes in Banyuwangi Regency are Hotel, Restaurant, Advertising Tax, Street Lighting, Parking, Ground Water, Land Building Tax and BPHTB which are regulated in Regional Regulation Number 2 of 2011 concerning Regional Taxes. The Covid-19 pandemic has directly affected the decline in Regional Taxes, one of which is the Hotel Tax with the implementation of the PSBB resulting in many entrepreneurs going out of business, restaurant, hotel and entertainment entrepreneurs experiencing a decline in revenue. The contribution of Banyuwangi Regency PAD from 2019-2021 is categorized as quite good because it always exceeds the target.

Figure 3 below is a comparison of Banyuwangi Regency Hotel Tax receipts from 2019-2021 describing the comparison and realization. In 2019 the realization obtained was greater than in 2020 and 2021 the realization was Rp. 13,100,000,000.00 in 2020 the target is smaller than in 2019 so that the realization achieved is smaller than in 2019 which is Rp. 9,600,000,000.00. In 2021 the target is raised again so that the realization obtained is 11,700,000,000.00.

Figure 2. Target and Realization Tax Hotel
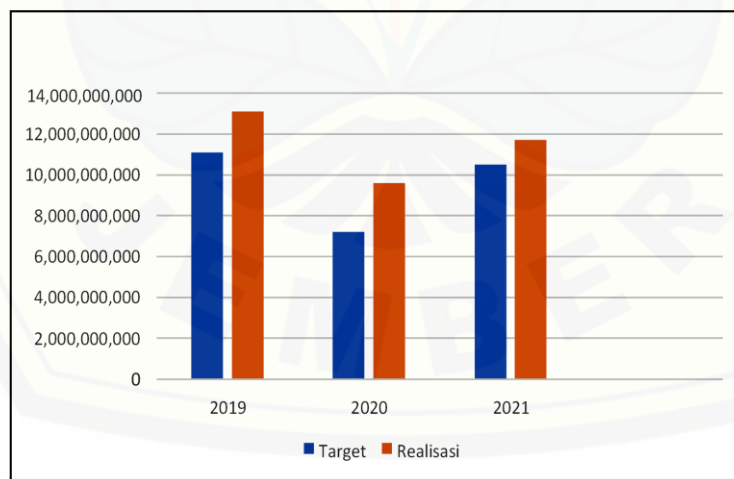
Source: Badan Pendapatan Daerah Banyuwangi, 2022

Effectiveness of Hotel Tax Receipt
Table 6. Target and Realization Tax Hotel
Source: Badan Pendapatan Daerah Banyuwangi, 2022

Year	Target (Rp)	Realization (Rp)	Precentage	Criteria
2019	11.100.000.000	13.100.000.000	118	Very Effective
2020	7.200.000.000	9.600.000.000	133	Very Effective
2021	10.500.000.000	11.700.000.000	112	Very Effective

Source: Data processed, 2022

Based on table 6, the target and realization of Hotel Tax in Banyuwangi Regency influences Original Local Government Revenue (PAD) even though in 2019-2021 Hotel Tax has experienced ups and downs in revenue receipts but can still meet the target. In 2019 the Hotel Tax can meet the target set by the local government; the target specified is Rp. 11.100.000.000 and the realization obtained is Rp. 13.100.000.000 with a percentage of 118%. While in 2020 the target of the Hotel Tax sector has decreased very much from 11.100.000.000 to 7.200.000.000 the realization obtained is 9.600.000.000 the percentage obtained is 133%, it can be concluded that this year can exceed the target even though affected by covid 19. The economy in Banyuwangi will improve again in 2021 so that the government raises the target on the Hotel Tax, which is Rp. 10.500.000.000, the realization is 11.700.000.000 and the percentage is 112%. It can be concluded that in 2021 the Hotel Tax can meet the target set. set by the government. Revenue from Hotel Tax greatly influences the regional development process and regional income, so that the maximum contribution to regional development or regional income can be achieved. So, it can be concluded that the hotel tax revenue in the last three (3) years is in the very effective category.

Contribution of Hotel Tax Revenue to Local Revenue

Table 7.
Contribution Tax Hotel to PAD

Year	Realization Tax Hotel	Realization PAD	Contribution	Criteria
2019	13.100.000.000	495.686.563.447	2,64	Very Less
2020	9.600.000.000	482.740.174.377	1,98	Very Less
2021	11.700.000.000	519.000.000.000	2,25	Very Less

Source: Data processed, 2022

Based on the table above, the contribution of hotel tax revenue to PAD in Banyuwangi Regency is generally in the very poor category. This is indicated by the realization of hotel tax in 2019 of Rp. 13,100,000,000, and PAD of Rp. 495,686,563,447, resulting in a contribution of 2.64% and is in the very poor category. Furthermore, in 2020 the realization of hotel tax was Rp. 9,600,000,000, and PAD was worth Rp. 482,740,174,377, resulting in a contribution of 1.98% and was in the very poor category. For 2021, although the realization is increasing, its contribution is still in the very poor category, namely with the realization of hotel taxes of Rp. 11,700,000,000 and PAD of Rp. 519,000,000,000, so that the contribution is 2.25%

Strategy to Increase Hotel Tax Revenue

Tourism destinations in Banyuwangi attract domestic and foreign tourists to travel and stay automatically, the regional income in Banyuwangi is quite large. Efforts to increase hotel tax revenues in Banyuwangi are improving the inspection, control, and supervision system by collaborating with relevant agencies that are more independent and professional such as banking in supervising transactions between Taxpayers and the Fiskus, exchanging information with the relevant BAPENDA Banyuwangi. Potential tax and tax obligations, the Regional Revenue Agency of Banyuwangi Regency must establish good cooperation with these agencies to improve taxpayer compliance in paying their tax obligations. In addition, there is also an implementation of socialization regarding the importance of taxation on a regular basis, to hotel taxpayers to be obedient and obedient to paying taxes on time and not avoiding taxation. Based on the results of research conducted by Marianto (2018) suggests that taxpayer awareness does not affect taxpayer compliance, while taxpayer knowledge affects taxpayer compliance, this indicates that knowledge must still be optimized for taxpayers by increasing socialization so that understanding of information taxation can foster taxpayer compliance, the importance of socialization is expected to be able to provide information so that there is no asymmetric information between the tax authorities and taxpayers, where asymmetric information will

eventually lead to the phenomenon of free riders in the use of public goods (Arsyad, 2014). Malang City Government to overcome the decline in PAD through policies provided, one of which is providing relief to hotel and restaurant taxpayers in pandemic conditions and providing freedom in paying tax fines for hotels and restaurants which are of course adjusted to certain conditions and requirements so that Malang City's PAD from the local tax sector continues to run and is able to meet the predetermined target as it should. Paramitha, A. A. (2021). The efforts made in increasing hotel tax revenues are by conducting regular audits by BPK, improving the accounting system that focuses on taxpayers to obey paying taxes and the support of information technology in realising transparency, Nugraha, O. K. (2017).

Be Inviting Taxpayers with the current pandemic, the socialization process will continue to be carried out by considering the health protocol of wearing masks, maintaining distance and restrictions on Taxpayers attending, usually one agency may attend more than one person. one person only. Further, based on the Banyuwangi Regent's Decree 188/123/KEP/429,011/2020 concerning the abolition of administrative fines for late reporting of tax payments for hotels, restaurants, entertainment, parking, underground water, advertisements and non-metallic minerals and the abolition of administrative sanctions for land and building taxes Rural and Urban for Taxpayers Affected by the Covid 19 Outbreak 2020. The Banyuwangi Regency Government provides tax relief to Taxpayers, namely the granting of relief in the form of the elimination of fines for late reporting or payment. taxation and the Banyuwangi Regency Regional Revenue Agency can still meet the local tax target even though it is affected by Covid 19.

The policy of collecting Regional Taxes carried out by the Regional Government as a source of regional income is very important so that the regional government can fulfill the implementation of the Regency Government which is carried out in accordance with the principles of democracy and justice to the whole community and accountability as regulated in the Regional Regulation (PERDA) of Banyuwangi Regency No. 2 The year 2011 concerning Regional Taxes Based on Original Local Government Revenue (PAD) Banyuwangi Regency, one of which is the Hotel Tax. Revenue from Hotel Tax is very influential on the process of regional development and regional income, so that the contribution to regional development or regional income can be achieved maximally. Inasito, D. O. (2021) revealed The DKI Jakarta Provincial Government's efforts to overcome the decline in PAD through policies provided, one of which is providing relief to hotel and restaurant taxpayers in pandemic conditions and providing freedom in paying tax fines for hotels and restaurants which are of course adjusted to certain conditions and requirements so that the DKI Jakarta City PAD from the local tax sector continues to run and is able to meet the predetermined target as it should, Inasito, D. O. (2021)

The hotel tax collection process is carried out online and offline using a self-assessment system so that taxpayers can easily report their taxes. Along with technological developments, the Banyuwangi Regency Regional Revenue Agency provides an application, namely E-PAD Banyuwangi (http://jasa.banyuwangikab.go.id). The government's online reporting facilitates the authority of Taxpayers to report monthly turnover independently with an online system. Taxpayers must have awareness and responsibility for reporting, online self-reporting is very appropriate during pandemic conditions like today to reduce the spread of Covid-19. while the offline reporting system, taxpayers go directly to the Public Service Mall to report their taxes, assisted by officers, making it easier for taxpayers to report their taxes.

CONCLUSION

The Covid-19 pandemic has resulted in a decrease in domestic and foreign tourist visits, this is because one of the government policies, namely Large-Scale Social Restrictions (PSBB)

on tourist attractions, government services, and hotels is temporarily closed with the aim of breaking the chain of spread of Covid-19 when the number of Victims exposed to high Covid-19 impact on the decrease in the number of Hotel TPK, Room Occupancy Rate for Star Hotels, as a result, hotel revenue decreases and affects Hotel Tax Revenue which has decreased. The realization of Hotel Tax Revenue is quite good, that is, it always meets the targets that have been set, but in 2020 there was a decrease in the target due to the Covid 19 pandemic. The effectiveness of hotel tax receipts is always in the very effective category, because it always meets the set targets. The advertising tax contribution to PAD is always in the very low category, because the PAD increase is very significant, not followed by a significant increase in hotel tax. The strategy in optimizing hotel tax revenue is by providing a policy in the form of eliminating fines for late reporting or payments which aims to provide relief to taxpayers so that they are not burdened with their tax obligations so that they continue to carry out their tax obligations.

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