

THE EFFECT OF STREET LIGHTING TAX, HOTEL TAX, AND RESTAURANT TAX ON REGIONAL ORIGINAL INCOME

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ABSTRACT

Regional Original Revenue (PAD) is regional revenue originating from regional economic sources in the form of taxes, levies, separated wealth management results, and other legitimate PAD. This study aims to determine the role of the Street Lighting Tax (PPJ), Hotel Tax (PH), and Restaurant Tax (PR) in the PAD of Alor Regency for the 2016-2020 period, either partially or simultaneously. The population of this study is the entire local revenue of Alor Regency with a sample of the total income of PPJ, PH, PR, and PAD in Alor Regency for the 2016-2020 period. Collecting data using documentation study. Data analysis used multiple linear regression with the t-test and F test as a benchmark for hypothetical decision making. The results showed that partially PPJ had a significant t-test value of 0.039; partially PH has a significant value of t-test of 0.009. Partially, PR has a significance value of 0.007. The significance value of the t-test of PPJ, PH, and PR variables is smaller than the alpha value (0.05) so PPJ, PH, and PR have a significant positive effect on PAD in Alor Regency. The significance value of the F test of 0.000 is smaller than the alpha value (0.005) so that simultaneously PPJ, PH, and PR have a significant positive effect on PAD in Alor Regency.

Keywords: Street lighting tax, hotel tax, restaurant tax, local revenue

1. INTRODUCTION

The Indonesian government has implemented regional autonomy since 2001 or two years after Law No. 22/1999 on regional governance was passed. Regional autonomy requires a region to be more independent and not dependent on the central government. One of the regional obligations is to carry out regional development. Regional development can be carried out properly if the area has sufficient funds to finance it. Regional development funds are sourced from regional revenues. Regional revenue consists of regional income and financing. Regional income is sourced from Regional Original Revenue (PAD), balancing funds, and other income. According to Lestari in Erawati & Hurohman, (2017), Regional original income is all revenues obtained from sources

owned by the region which are collected based on regional regulations following statutory regulations. Regional original income is sourced from regional taxes, regional levies, the results of separated regional wealth management, and other legitimate PAD. Local taxes according to Law Number 28 of 2009 are one of the important sources of regional income to finance the implementation of regional government.

According to the Regional Regulation of Alor Regency Number 2 of 2011 concerning regional taxes, what is meant by taxes are mandatory contributions to regions owed by individuals or entities that are coercive under the law without receiving direct compensation and are used for regional purposes as much as possible. the prosperity of the people. Meanwhile, Waluyo (2000) states that tax is an obligation to

surrender some of the wealth to the state treasury due to circumstances, events, and actions that give a certain position, but not as a punishment. According to the regulations set by the government and can be enforced, there is no direct reciprocal service from the state to maintain the general welfare. Tax Function According to Waluyo, (2000) as follows: 1) Revenue function (Budgeter). Taxes function as a source of funds intended for financing government expenditures. For example inclusion of taxes in the State Revenue and Expenditure Budget (APBN) as domestic revenue, 2) regulatory function. Taxes function as a tool to regulate or implement policies in the social and economic fields.

Local taxes are mandatory levies that must be paid by individuals or entities to local governments that are coercive under the law and do not receive direct compensation. Regional taxes are divided into two, namely provincial taxes and district taxes. Regional levies are regional revenues originating from regional levies. This revenue includes retribution for health services, retribution for the use of regional assets, retribution for wholesale markets and shops, retribution for sales of regional business production, retribution for passenger vehicle route permits, water levies, levies for weighbridges, levies for overloading and retribution for service and control permits. The component of local revenue that has very good

prospects to be developed for local revenue is local taxes. Regional taxes must be managed professionally and transparently in the context of optimizing and increasing their contribution to regional revenue and expenditure budgets through intensification of their collection and extensification of local tax subjects and objects. The contribution of local taxes to local revenue is very large.

At this time, a regional autonomy system has been implemented which gives freedom to each region to manage its household and adheres to a decentralized government system (where the regional government regulates its financial administration). Thus, Regional Original Income (PAD) plays a very important role in supporting the progress of a region. Therefore, the government must be wiser in determining PAD, especially regarding regional taxes and levies so that existing resources can be utilized optimally for the common good. The types of district taxes are parking taxes, hotel taxes and restaurant taxes, entertainment taxes, advertisement taxes, street lighting taxes, non-metallic minerals and rocks tax, groundwater and surface water benefits tax, rural and urban land and building taxes, taxes The acquisition of land and building rights is a very potential tax in Indonesia.

The progress of Alor Regency's PAD revenue from 2016-2020 can be seen in the following table:

Table 1. Alor Regency's PAD Realization in 2016-2020 (In millions of rupiah)

Month	for Fiscal Year						
	2016	2017	2018	2019	2020		
January	2,141.60	1,433.19	9,793.76	2,616.13	2,497.31		
February	1,507.57	3,047.77	2,172.52	2,102.06	1,884.65		
March	2,139.39	3,904.12	1,166.97	2,039.74	9,524.38		
April	12,314.5	9	5,670.24	2,667.10	2,555.47	5,872.09	
May	2,851.04	3,141.46	16,059.8	2	13,133.3	5	2,966.62
June	2,199.14	19,349.9	0	3,854.73	2,508.43	1,317.34	
July	5,144.43	3,538.61	9,536.75	2,368.37	2,053.04	2,053.04	
August	1,700.23	9,878.39	2,395.49	2,048.26	2,088.08	2,088.08	

September					
r	1,316.49	4,621.52	2,038.69	2,195.19	7,477.93
October	3,374.42	3,166.52	8,357.20	5,987.12	1,419.31
November				19,571.9	
r	4,664.33	7,327.48	8,169.66	7	5,985.26
	16,365.3	16,915.4			17,238.6
December	8	7	6,718.67	7,070,24	1

Source: Regional Revenue Agency of Alor Regency, 2021 The

Data in the table above shows that the total revenue PAD of Alor Regency t 2016-2020 always varies. PAD revenue in 2016 in January amounted to Rp 2,141.60, while revenues from February in the same year increased to Rp 1,507.57 while in March it decreased to Rp 2,139.39 and so on. In 2017, PAD revenue in January was Rp. 1,433.19, and in February and March it increased to Rp. 3,047.77 and Rp. 3,904.12, respectively, while in April it decreased to Rp. 5,670,24, and so on. In 2018, PAD revenue in January was Rp. 9,793.76, while in February it fell to only Rp. 2,172.52. as well as PAD receipts in 2019 and 2020. PAD receipts in January 2019 amounted to Rp 2,616.13 while in February and March the number decreased to Rp 2,102.06 and Rp 2,039.74 while PAD receipts in January 2020 amounted to Rp. 2,497.31 and in February it decreased to Rp 1,884.65 while in March the total revenue from PAD increased to Rp 9,524.38.

Alor Regency is one of the regencies in East Nusa Tenggara Province that always sees Regional Original Income (PAD) as a source of income that can improve people's welfare. The amount of regional taxes and levies in each district within the territory of the East Nusa Tenggara Government is not the same, because each region has the authority to stipulate regional taxes and levies.

The sources of Regional Original Income (PAD) have increased our Regional Levies which increased by 15.85% and Local Taxes by 10.19%. This is because there is no longer *saving* for current accounts, deposits, and income problems faced by Alor Regency at this time, as a decrease in the target of consideration/transfer funds from the central government and delays in the distribution of some of these funds so that the

government's revenue target is not achieved. Based on these data, the realization of the original revenue of the Alor Regency in 2016-2020 has fluctuated/has not been fixed. From this data, Alor Regency's PAD can be supported by increasing several factors or sources of income, including street lighting taxes, hotel taxes, and restaurant taxes.

Based on the Regional Regulation of Alor Regency Number 2 of 2011 concerning local taxes, the Street Lighting Tax is a tax on the use of electricity, both self-generated and obtained from other sources. In Alor Regency, there are sources of street lighting, mostly from PLN electricity, namely the number of PLN electricity customers, installed power and electricity sold, and road length according to road conditions. The higher the income from the street lighting tax, the higher the local original income. On the other hand, if the amount of street lighting tax revenue decreases, the amount of PAD will also decrease.

Alor Regency Regulation Number 2 of 2011 concerning local taxes states that Hotel Tax is a tax on services provided by hotels, and accommodation or rest service provider facilities including other related services for a fee, which includes motels, tourism huts inns, tourism guesthouses. , guesthouses, lodging houses, and the like as well as boarding houses with more than ten rooms. In Alor Regency, there are several hotels, namely PT Pulau Alor Hotel, Hotel Nurfitriah, Hotel Pelangi, Hotel Adi Dharma, Hotel Nusa Kenari, Budget Hotel, Citra Hidup, Simfoni Hotel. The higher the hotel tax revenue, the higher the local revenue, and vice versa.

Alor Regency Regulation Number 2 of 2011 concerning regional taxes states that the Restaurant Tax is a tax on services provided by restaurants and food or beverage provider facilities for a fee which includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering services. / catering. There are several restaurants in Alor Regency, namely Resto Mama, Jember 1, Jember 2, Kediri, gantiang, Padang Sakato, Lalapan Happy, Coastal, Depot Bu Anto, Cafe 85, Cafe Deka, Nganjuk Solo, Kalasan. The higher the restaurant tax revenue, the higher the regional original income. On the other hand, if the restaurant tax revenue decreases, the total PAD will also decrease.

Several researchers have conducted research related to the effect of Street Lighting Tax (PPJ), Hotel Tax (PH), and Restaurant Tax (PR) on Local Revenue (PAD). Regarding the effect of street lighting tax on PAD, research conducted by Chandra, (2020) states that PPJ has a significant positive effect on PAD. The results of this study were refuted by Loho, (2021) with the results of his research which stated that PPJ did not affect PAD. Regarding the effect of PH on PAD, research conducted by Fikri & Mardani, (2017) stated that PH had a significant positive effect on PAD while the results of this study were rejected by Damayanti, (2020) with research results proving that PH did not affect PAD. Meanwhile, regarding the effect of PR on PAD, the results of research conducted by Lumur & Asrida, (2020) stated that PR had a significant positive effect on PAD while the results of research conducted by Munawiroh, (2020) stated that PR did not affect PAD.

Based on the descriptions above, it is known that the theory is not in line with the reality that occurs so researchers are interested in conducting research related to the effect of PPJ, PH, and PR on PAD in Alor Regency with the title: Effect of Street Lighting Tax, Hotel Tax, and Tax Restaurant to Alor Regency's Original Income for the 2016-2020 period with the hypothesis:

H₁: PPJ has a positive and significant effect on Alor Regency's PAD for the 2016-2020 period.

H₂: PH has a positive and significant effect on the PAD of Alor Regency for the 2016-2020 period.

H₃: PR has a positive and significant effect on Alor Regency's PAD for the 2016-2020 period.

H₄: PPJ, PH, and PR have a positive and significant effect on the PAD of Alor Regency for the 2016-2020 period.

2. RESEARCH METHOD

This research was conducted at the Regional Revenue Agency of Alor Regency. The population in this study is all PAD revenue in Alor Regency for the 2016-2020 period based on Law Number 2 of 2011 concerning local taxes while the sample in this study is all PAD revenue for Alor Regency for the 2016-2020 period which comes from street lighting taxes, hotel taxes, and restaurant taxes. Data collection techniques used are observation, interviews, and documentation studies. While the data analysis used descriptive statistics, classical assumption test consisting of normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test followed by multiple linear regression analysis. Hypothesis testing is done by using a partial test or t-test and simultaneous test or F test and the coefficient of determination to find out how much the independent variable affects the dependent variable.

1. Descriptive

Descriptive statistics is a way of describing problems by arranging the data so that it can be easily understood about the characteristics of the data for further purposes. In this study, descriptive statistics are seen from the minimum, maximum, mean, and standard deviation values.

2. Classical assumption

Test classical assumption test is used to test whether the model used in the regression shows a significant and representative

relationship. The classical assumption test used is the normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test.

a. Normality test

The normality test aims to test whether, in the regression model, the confounding or residual variables have a normal distribution or are close to a normal distribution. The normality test in this study was carried out using the normal PP Plot provided that if the data spread around the diagonal line and follows the direction of the diagonal line or the histogram graph shows a normal distribution pattern, then the regression model meets the assumption of normality (Sugiyono, 2019).

b. Heteroscedasticity test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation residual to another observation. This study uses a P-Plot graph where data heteroscedasticity can be detected by looking at the spread of data points on the diagonal axis of the graph. If there is a certain pattern, such as the existing dots forming a certain regular pattern (wavy, widening, and then narrowing), it indicates that heteroscedasticity has occurred (Sugiyono, 2019).

c. Multicollinearity test

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). In this study, the researcher detects the presence or absence of multicollinearity from the tolerance value and *Variance Inflation Factor* (VIF) with the following conditions: if the VIF value is less than or equal to 10 (VIF 10) and the *tolerance* is more than or equal to 0.10 (*tolerance* 0.10), then the model does not have a multicollinearity problem (Sugiyono, 2019).

d. Autocorrelation Test

An autocorrelation test is a test of assumptions in regression where the dependent variable is not correlated with itself. The method that can be used to detect the presence or absence of autocorrelation is the Durbin Watson test (DW test) with the basis for making the decision: if the DW number is between the values of du and $4 - du$ ($du \leq DW \leq 4 - du$) it means that there is no autocorrelation (Sugiyono, 2019).

3. Multiple linear regression analysis

In this analysis, the researcher will examine the effect of PPJ, PH, and PR receipts on PAD in Alor Regency from 2016 to 2020 using multiple linear regression analysis with the equation:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Information :

Y: Local Revenue

a: Constant

X₁: Street Lighting Tax

X₂: Hotel Tax

X₃: Restaurant Tax

b₁, b₂, b₃ : Regression coefficient

e: error

4. Hypothesis testing

Hypothesis testing is done by using a t-test or partial test and an F test or simultaneous test.

a. t-test or partial

The test t-test is used to test the effect of each independent variable, namely PPJ, PH, and PR on the dependent variable, namely PAD. The test is carried out by comparing the significant value of the t-test (sig) with the alpha value (α), with the following criteria: if the significance value of the t-test (sig) of each independent variable is less than or equal to the alpha value (α), then the results of the study accept the hypothesis. , whereas if the significance value of the t-test of each independent variable is greater than the alpha value (α), then the results of the study reject the hypothesis. The alpha value used in this study was 5% or 0.05.

b. F test or simultaneous

The test F test is used to test the effect of all independent variables, namely PPJ, PH, and PR together on the dependent variable, namely PAD. The test is carried out by comparing the significant value of the F test (sig) with the alpha value (α), with the criteria: if the significance value of the F test is less than or equal to the alpha value (α), then the results of the study accept the hypothesis, whereas if the

significance value of the F test is greater than alpha (α), then the results of the study reject the hypothesis. The alpha value used in this study was 5% or 0.05.

3. RESEARCH RESULTS AND DISCUSSION

3.1. Research

1. Descriptive Statistics

Results descriptive statistical test results can be seen in the following table:

Table 2. Descriptive statistical test results

	N	Minimum	Maximum	Mean	Std. Deviation
PAD	60	1166.97369	19571.97400	5586.0930763	4964.13043631
PPJ	60	100.34835	270.28129	197.3127793	40.65779472
PH	60	.73000	115.88795	34.9873023	25.19649347
PR	60	30.98080	266.11285	116.1043687	56.77422464
Valid N (listwise)	60				

Source: Data processing results, 2021

Street Lighting (PPJ) is 197.3127793 and the standard deviation is 40.65779472. This shows that the average increase in PPJ in Alor Regency is 197.3127793 times every year. The smallest PPJ value of 100.34835 occurred in January 2016 while the largest value of 27,0281,289 occurred in January 2020. The mean value of the Hotel Tax (PH) variable was 34.9873023 and the standard deviation value was 25.19649347. This shows that the average increase in PH is 34.9873023. The smallest PH value of 0.73000 occurred in June 2020 and the largest PH value of 115,88795 occurred in January 2016. The mean value of the Restaurant Tax (PR) variable was 116.1043687 and the standard deviation value was 56.77422464. This means that the average increase in PR receipts is 116.1043687 per year. The smallest PR value of 30.98080 occurred in June 2018 and the largest value of 266,11285 occurred in December 2017. The mean value of the Regional Original Income (PAD) variable was 5586,0930763 with a standard deviation value of 4964.13043631. This means that the

average increase in PAD revenue per year is 5586,0930763. The smallest PAD value of 1166.97369 occurred in January 2017 and the largest revenue value of 19571.97400 occurred in December 2017.

2. Classical assumption

a. Normality test

The test results of the normality test can be seen in the following figure:



Figure 1. Normality test results

From the figure mentioned above, it is known that the data used in this study spreads around the diagonal line and follows the direction of the diagonal line or histogram graph so it can be concluded that the processed data is normally distributed so that the normality test is met so that the data can be used for further analysis.

b. Heteroscedasticity test

The results of the heteroscedasticity test can be seen in the following figure:

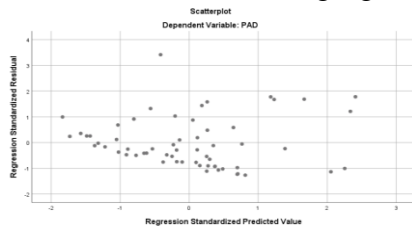


Figure 2. Normality test results

From the picture above it is known that the data in the picture above is known that the data used in this study does not form a certain pattern so it can be concluded that there is no heteroscedasticity so that the data can be used for further analysis.

c. Multicollinearity

The test results of the multicollinearity test can be seen in the following table:

Table 4. Multicollinearity test results for

Model	Collinearity Statistics	
	Tolerance	VIF
1 PPJ	.889	1.124
PH	.860	1.162
PR	.954	1.048

Source: Data processing results, 2021

The data in the table above shows that the tolerance value for each variable is greater than 0.10 and the VIF value of each variable is smaller than 10 so there is no multicollinearity.

d. Autocorrelation

The results of the autocorrelation test can be seen in the following table:

Table 5. Autocorrelation test results for the

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.523 ^a	.273	.235	4343.06365880	2.188

Source: Data processing results, 2021

Based on the data in the table above, it is known that the Durbin Watson (DW test) value is 2.188. The value of du is 1.6889 and the value of $4 - du$ is 3.3111 ($4 - 1.6889$). From this calculation, it is known that the value of DW is between the values of du and $4 - du$ ($1.6889 < 2.188 < 3.3111$)

so it can be concluded that there is no autocorrelation so that these data can be used for further analysis.

3. Multiple linear regression analysis

The results of multiple linear regression analysis can be seen in the following table:

Table 6. The results of multiple linear regression analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-6149.887	3370.439		-1.825	.073
PPJ	31.224	14.747	.256	2.117	.039
PH	65.444	24.192	.332	2.705	.009
PR	28.296	10.194	.324	2.776	.007

Source: The results of data processing, 2021

The data in the table above can be regression equation is formed as follows:

$$Y = -6149,887 + 0,256 X_1 + 0,332 X_2 + 0,324 X_3$$

The above equation contains the meaning: the constant value of -6149,887 means that if the independent variable

consists of the Street Lighting Tax (PPJ), Hotel Tax (PH), and Restaurant Tax (PR) constant or equal to 0, then the Regional Original Revenue (PAD) is -6149,887. The regression coefficient value of the PPJ variable is 0.256, meaning that if there is an increase in PPJ Tax by one

unit, the PAD revenue will increase by 0.256 provided that the other independent variables are constant or zero. The regression coefficient value of the PH variable is 0.332, meaning that if there is an increase in the PH of one unit, the PAD revenue will increase by 0.332 provided that the other independent variables are constant or zero. The regression coefficient value of the PR variable is 0.324, meaning that if there is an increase in PR by one unit, the PAD revenue will also increase by 0.324

provided that the other independent variables are constant or zero.

4. Hypothesis testing

Hypothesis testing was conducted to determine the effect of the independent variable on the dependent variable. In this research, hypothesis testing is done by using a t-test or partial test and an F test or simultaneous test.

a. t-test or partial

The test results of the partial test can be seen in the following table:

Table 7. Partial Test Results of

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-6149.887	3370.439		-1.825	.073
PPJ	31.224	14.747	.256	2.117	.039
PH	65.444	24.192	.332	2.705	.009
PR	28.296	10.194	.324	2.776	.007

Source: Results of data processing, 2021

Testing the first, second hypothesis and the third is carried out as follows:

1) Testing the first hypothesis

This test is to test the effect of PPJ on PAD in Alor Regency for the 2016-2020 period with the hypothesis: that PPJ has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

The results of the data analysis showed that the significance value of the t-test of the PPJ variable was 0.039. When compared with the alpha value, the value is smaller (0.039 0.05) therefore the results of this study accept the first hypothesis which states that PPJ has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

2) Testing the second hypothesis

This test is to test the effect of PH on PAD in Alor Regency for the

2016-2020 period with the hypothesis: PH has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

The results of the data analysis showed that the significance value of the t-test of the PH variable was 0.009. When compared with the alpha value, the value is smaller (0.009 0.05) therefore the results of this study accept the second hypothesis which states that PH has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

3) Testing the third hypothesis

This test is to test the effect of PR on PAD in Alor Regency for the 2016-2020 period with the hypothesis: that PR has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

The results of the data analysis showed that the significance value of the PPJ variable t-test was 0.007. When compared with the alpha value, the value is smaller (0.007 0.05) therefore the results of this study accept the third hypothesis

which states that PR has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

b. F test or simultaneous test

The results of the F test can be seen in the following table:

Table 8. Simultaneous test results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	397629559.446	3	132543186.482	7.027	.000 ^b
	Residual	1056283308.886	56	18862201.944		
	Total	1453912868.332	59			

Source: Data processing results, 2021

This test is intended to test the fourth hypothesis, namely the effect of PPJ, PH, and PR on PAD in Alor Regency for the 2016-2020 period with the hypothesis: that PPJ, PH, and PR have a positive and significant effect on the PAD of Alor Regency for the 2016-2020 period.

The results of the data analysis showed that the significance value of the F test was 0.000. When compared with the alpha value, the value is smaller (0.000 0.05) therefore the results of this study accept the fourth hypothesis which states that PPJ, PH, and PR have a positive and significant effect on PAD in Alor Regency for the 2016-2020 period.

3.2. Discussion

1. The effect of the street lighting tax (PPJ) on local revenue (PAD)

The results of this study state that the street lighting tax (PPJ) has a positive and significant effect on the PAD of the Alor Regency for the 2016-2020 period. This shows that the greater the number of PPJ receipts, the amount of PAD will also increase. The results of this study are in line with the research conducted by Chandra, (2020) under

the title the effect of public street lighting tax revenues on local revenue of the Medan City Government which states that PPJ has a positive and significant effect on PAD, but the results of this study are not in line with the results of research conducted by Loho, (2021) with the title of the effect of advertisement tax, street lighting tax, and garbage/cleaning service levies on Manado City's local revenue (a case study on Manado City Government 2016-2020), which states that PPJ does not affect PAD.

2. The effect of hotel tax (PH) on local revenue (PAD)

The results of this study state that hotel tax (PH) has a positive and significant effect on PAD in the Alor Regency for the 2016-2020 period. This shows that the greater the number of PH receipts, the total PAD will also increase. The results of this study are in line with research conducted by Fikri & Mardani, (2017) under the title the effect of hotel taxes, restaurant taxes, and entertainment taxes on local revenue in

Batu City which states that PH has a positive and significant effect on PAD, but the results of this study do not. This is in line with the results of research conducted by Damayanti, (2020) entitled The effect of hotel tax, restaurant tax, entertainment tax and street lighting tax on local revenue which states that PH does not affect PAD.

3. The effect of restaurant tax (PR) on local revenue (PAD)

The results of this study state that restaurant tax (PR) has a positive and significant effect on Alor Regency's Regional Original Income for the 2016-2020 period. This shows that the greater the number of PH receipts, the total PAD will also increase. The results of this study are in line with research conducted by Lumur & Asrida, (2020) which states that PR has a positive and significant effect on PAD while the results of research conducted by Munawiroh, (2020) state that PR does not affect PAD.

4. The Effect of Street Lighting Tax (PPJ), Hotel Tax (PH), and Restaurant Tax (PR) on Local Revenue (PAD)

The results of this study state that street lighting tax (PPJ), and hotel tax (PH)tax restaurant (PH) has a positive and significant effect on Alor Regency's Regional Original Income for the 2016-2020 period. This shows that if the amount of PPJ, PH, and PR revenues are jointly increased, it will also increase the amount of PAD so that the funds available for regional development and to finance the prosperity and welfare of the people in Alor Regency can be addressed because the welfare

of the community will depend a lot on local government so that local governments must explore as much as possible sources of local revenue because PAD is one of the indicators in measuring the success of the implementation of regional autonomy. The higher the PAD, the higher the local government's ability to finance its own needs. The results of this study have proven that the local government of the Alor Regency has succeeded in implementing regional autonomy.

4. CONCLUSION

Based on the results of the data analysis described above, the following conclusions can be drawn:

- a. Partially the PPJ variable has a positive and significant effect on Alor Regency's PAD for the 2016-2020 period
- b. Partially, the PH variable has a positive and significant impact on Alor Regency's PAD for the 2016-2020 period
- c. The partial PR variable has a positive and significant effect on PAD in Alor Regency for the 2016-2020 period
- d. Simultaneously, PPJ, PH, and PR variables have a positive and significant impact on Alor Regency's Original Revenue for the 2016-2020 period.

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7. LAMPIRAN

Data-data hasil penelitian

Realisasi Pendapatan Asli Daerah (PAD) Kabupaten Alor Periode 2016-2020					
(Dalam jutaan rupiah)					
Bulan	Tahun Anggaran				
	2016	2017	2018	2019	2020
Januari	2,141.60	1,433.19	9,793.76	2,616.13	2,497.31
Februari	1,507.57	3,047.77	2,172.52	2,102.06	1,884.65
Maret	2,139.39	3,904.12	1,166.97	2,039.74	9,524.38
April	12,314.59	5,670.24	2,667.10	2,555.47	5,872.09
Mei	2,851.04	3,141.46	16,059.82	13,133.35	2,966.62
Juni	2,199.14	19,349.90	3,854.73	2,508.43	1,317.34
Juli	5,144.43	3,538.61	9,536.75	2,368.37	2,053.04
Agustus	1,700.23	9,878.39	2,395.49	2,048.26	2,088.08
September	1,316.49	4,621.52	2,038.69	2,195.19	7,477.93
Oktober	3,374.42	3,166.52	8,357.20	5,987.12	1,419.31
November	4,664.33	7,327.48	8,169.66	19,571.97	5,985.26
Desember	16,365.38	16,915.47	6,718.67	7,070.24	17,238.61

Realisasi Pajak Penerangan Jalan (PPJ) Kabupaten Alor Periode 2016-2020					
(Dalam jutaan rupiah)					
Bulan	Periode				
	2016	2017	2018	2019	2020
Januari	100.34835	172.60219	215.10307	240.95001	270.28129
Februari	147.91739	161.01054	200.08509	227.27432	242.88742
Maret	144.96107	154.30559	186.94902	204.28626	235.28412
April	100.53946	181.31703	209.37000	224.45949	250.26398
Mei	150.04964	179.09656	239.42192	229.39431	222.99676
Juni	146.80419	195.55845	213.60854	233.75684	232.19106
Juli	148.45126	186.65458	204.25884	205.40015	219.26680
Agustus	141.62464	188.39422	203.51916	228.67652	226.23993
Septembr	149.18323	193.35218	100.57433	221.68030	226.21164
Oktober	157.27428	188.38127	219.22112	215.97921	232.85005
November	159.42939	205.31700	223.67800	239.57344	249.42264
Desember	165.99143	202.24728	128.91492	248.61065	245.31434

Realisasi Pajak Hotel (PH) Kabupaten Alor Periode 2016-2020					
(Dalam jutaan rupiah)					
Bulan	Periode				
	2016	2017	2018	2019	2020
Januari	115.88795	21.51835	35.39330	25.90570	34.60045

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Februari	5.05000	14.87970	16.55860	10.58530	6.38590
Maret	9.77700	13.97050	21.72370	21.77780	18.53490
April	95.01100	42.67740	36.44270	29.12780	1.30100
Mei	18.24282	40.90530	43.14240	42.26220	1.24832
Juni	20.95168	44.86670	56.82880	58.94739	0.73000
Juli	13.57950	32.41540	37.21120	48.06370	2.26250
Agustus	17.20750	41.65160	44.38790	48.21830	7.23930
September	27.90070	54.86978	115.32600	49.82680	11.75470
Oktober	18.98186	39.31100	41.52050	53.22875	11.44056
November	36.36650	49.50130	50.84880	67.39114	12.63850
Desember	64.35304	60.47260	45.55550	69.24489	21.23366

Realisasi Pajak Restoran (PR) Kabupaten Alor Periode 2016-2020 (Dalam jutaan rupiah)					
Bulan	Periode				
	2016	2017	2018	2019	2020
Januari	100.63563	103.97165	154.37840	66.19863	45.67885
Februari	114.23663	58.53604	74.15135	153.67155	115.51230
Maret	73.52860	235.44768	74.83230	129.65567	117.17103
April	100.96578	103.25535	69.68900	134.06621	40.89110
Mei	70.78738	73.67175	163.84230	87.88114	34.18385
Juni	147.70724	57.22680	30.98080	54.67138	122.27084
Juli	51.20330	161.17479	84.62470	102.08625	46.63283
Agustus	106.86745	59.23934	132.17240	89.78415	88.36258
September	91.74885	53.48461	100.99540	129.52570	64.47435
Oktober	100.81502	180.03336	101.05595	241.76657	154.72926
November	165.44002	143.91570	177.80129	215.63158	142.45707
Desember	191.23953	266.11285	178.12951	187.11883	247.94165