Research Paper

Analysis of Hotel and Restaurant Tax Revenue in Pandemic Times in North Toraja Regency

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Based on the components that contribute to PAD, the researcher wants to know and analyze the effectiveness of hotel and restaurant tax revenues in North Toraja Regency, and to find out how big the hotel and restaurant tax contribution is in Regional Revenue in Toraja Regency. This research uses descriptive quantitative research methods. The results show that the contribution of hotel and restaurant taxes to the Regional Revenue (PAD) of North Toraja Regency is still classified as a very very low contribution category (percentage 0-10%) from 2014 to 2021, and for the effectiveness of hotel and restaurant taxes on PAD of North Toraja Regency, it can be seen that for effectiveness hotel tax in the 2019 to 2021 period is in the less effective and ineffective category, while the restaurant tax in 2019 is still in the quite effective category and in 2020 and 2021 it is in the ineffective category.
Keywords: Regional Revenue, Hotel Tax Revenue, Restaurant Tax Revenue

I. INTRODUCTION

Regional Revenue is a source of regional income originating from regional economic activities itself. Regional Revenue (PAD) is one of the pillars of the independence of a region. According to Law Number 33 of 2004 concerning the financial balance between the central and regional governments, sources of PAD consist of regional taxes, regional levies, results of regional wealth management, and other legitimate regional revenues.

The local government's financial image will be reflected in the amount of PAD obtained, and how the local government's financial allocation is to finance local government activities for the welfare of its people. To increase PAD revenues, local governments need to analyze the potentials that exist in the regions and develop these potentials as regional income.

Potential development will create local revenue that is useful for carrying out development goals. Effective and efficient management of Regional Revenue needs to be carried out by taking into account regional economic conditions and the national economy.

Regional taxes, regional levies, the results of regional wealth management, and other legitimate regional revenues together become components of PAD. Regional taxes are one of the main and very important sources of Regional Revenue for regional governments. Regional taxes are based on the law Law Number 28 of 2009 concerning regional taxes and regional levies consists of Provincial Taxes and Regency/City Taxes.

The following is North Toraja Regional Revenue data for the 2014-2019 period as a benchmark for the economic condition of the people of North Toraja Regency before and after the pandemic.

Table 1.1 : Realization of North Toraja Regency's Original Revenue 2014-2019

Year	PAD TARGET		PAD REALIZATION		Percentage (%)
2014	Rp	25.345.877.930	Rp	25.284.958.934	99.76
2015	Rp	39.203.596.900	Rp	33.808.406.731	86.24
2016	Rp	44.045.099.325	Rp	34.896.616.656	79.23
2017	Rp	66.508.803.000	Rp	44.165.976.209	66.41
2018	Rp	58.220.028.100	Rp	55.672.229.594	95.62
2019	Rp	56.220.028.100	Rp	51.867.651.799	92.26

From the data obtained above, it can be seen that the realization of Regional Revenue and the target of Regional Revenue increased significantly from 2014 to 2017, but starting in 2018 the target and realization of PAD began to decline, namely by Rp. 58,220,028,100 with the realization of Rp. 55,672,229,594 or 95.62% .

Furthermore, in 2019 the PAD target again decreased to Rp. 56,220,028,100 with a budget realization of Rp. 51,867,651,799 or with a percentage of 92.26%. One of the triggers for the phenomenon of decreasing PAD targets and realization in North Toraja Regency is the pandemic effect which has an impact on PAD decline which will then continue to have a development effect in North Toraja Regency.

Tax revenues as the main instrument of fiscal policy have a very strategic role in supporting the government's fiscal operations, both in financing routine government expenditures and investment or development expenditures as well as in managing and controlling macroeconomic policies in various countries, both developed and developing countries. Increasing tax revenue is one of the big challenges faced in efforts to maintain a sustainable fiscal policy, and at the same time create a stimulus for the movement of the wheels of community economic activity, especially for groups of economically weak communities. The challenge is felt to be quite heavy, because in an effort to maintain fiscal sustainability, fiscal policy continues to be pursued through three main functions, namely the allocation function, distribution function and stabilization function. The allocation function is directed at creating efficiency in the economy. Meanwhile, the distribution function is aimed at income distribution. and equitable distribution of goods and services to the community in order to reduce economic and development imbalances and create economic justice and development. Meanwhile, the stabilization function is directed at maintaining the fundamental stability of the national economy.

Various types of taxes are collected from the community, one of which is the Regional Tax. Regional Taxes are taxes collected by local governments and used to finance regional households. Regional taxes consist of: Provincial Taxes, for example: Motorized Vehicle Taxes, Transfer Fees for Motorized Vehicles and Vehicles on Water, Motorized Fuel Tax; Regency / City Tax, for example: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax and Street Lighting Tax. Regional Revenue is collected from the community without receiving direct compensation. By exploring the existing tax potential, Regional Revenue can improve the welfare of the community.

Local taxes have several components, each of which contributes to PAD. One component of local taxes that continues to get attention from the Regional Government of North Toraja Regency is the hotel tax, this is influenced by the increasing number of tourists entering North Toraja Regency.

Table 1.2 Target and Realization of Hotel Tax Revenue in North Toraja Regency 2014-2019

Year	Target (Rp.)	Realization (Rp.)	Percentage (%)
2014	662.000.000	754.954.619	114.04
2015	957.000.000	1.051.931.470	109.92
2016	1.183.000.000	1.200.125.572	101.45
2017	1.800.000.000	1.505.617.171	83.65
2018	2.000.000.000	1.792.141.300	89.61
2019	2.139.049.100	1.289.457.684	60.28

Table 1.2 presents the realization of North Toraja Regency hotel tax revenues from 2014-2019. The table illustrates that from 2014 - 2016 the realization exceeded the set target but the percentage decreased from year to year, and in 2017 and 2018 it did not reach the target, only reaching 83.65 percent and 89.61 percent, even in 2019 it decreased. significant to 60.28 percent.

Table 1.3 Target and Realization of Restaurant Tax Revenue in North Toraja Regency 2014-2019

Year	Target (Rp.)	Realization (Rp.)	Percentage (%)
2014	323.000.000	424.595.204	131.45
2015	449.000.000	757.111.992	168.62
2016	758.000.000	1.077.910.402	142.20
2017	1.522.400.000	1.788.645.833	117.45
2018	2.000.000.000	2.204.351.376	110.22
2019	2.020.000.000	1.707.750.932	84.54

Unlike the case with hotel tax revenues, restaurant tax revenues when viewed from 2014-2019 as presented in Table 1.4, the realization annually exceeds the planned target. In terms of percentage, in 2014 the percentage of achievement was 131.45 percent and in 2015 the percentage of achievement rose to 168.62 percent, but from 2015-2018 the percentage of achievement decreased from year to year but the realization exceeded the target, but in 2019 the realization did not reach the target or only 84.54%.

This study refers to research conducted by Roro Bella Ayu with the title Analysis of Hotel Tax Revenue, Restaurant Tax, Entertainment Tax as a Source of Regional Revenue. The difference with previous research is in the research location, and this study measures the effectiveness and contribution of hotel and restaurant taxes. during the covid-19 pandemic. Based on the description of the background of the problem above, the author takes the title "Analysis of Hotel and Restaurant Tax Receipts in a Pandemic Period Using a Balanced Scorecard Approach".

II.   LITERATURE REVIEW

2.1.   Regional Autonomy

The aim of granting regional autonomy is to increase the efficiency, effectiveness, and accountability of the public sector in Indonesia. With autonomy, regions are required to look for alternative sources of development financing without reducing the hope that there will be assistance and sharing from the Central Government and use public funds in accordance with the priorities and aspirations of the community. The provisions of Article 1 point 5 of Law no. 32 of 2004 concerning Regional Government, provides a definition that regional autonomy is the right, authority and obligation of autonomous regions to regulate and manage their own government affairs and local interests in accordance with statutory regulations.

The granting of regional autonomy is expected to provide flexibility to regions in regional development through efforts that are able to increase active community participation, because basically there are three main missions related to the implementation of regional autonomy (Thesaurianto, 2007), namely: (1) Creating efficiency and effectiveness regional resource management; (2) Improving the quality of public services and public welfare; (3) Empowering and creating space for the community to participate (participate) in the development process.

2.2.   Regional Revenue (PAD)

According to Law Number 33 of 2004, Regional Revenue is income that is obtained by the region and is collected based on regional regulations in accordance with statutory regulations. Based on the legislation (Law No. 33 of 2004 article 1, paragraph 18) sources of local revenue are obtained from regional taxes, regional levies and the results of separated regional wealth management and other legitimate PAD. Sources of PAD revenue must be sought continue to be used as the financing of routine expenditures and regional development expenditures in the era of regional autonomy. Regional Revenue has the aim of giving authority to regional governments in accordance with regional potential as a manifestation of decentralization. results of regionally owned companies, results of separated regional wealth management and other legitimate Regional Revenues. Mardiasmo (2002:132).

2.3.   Taxes

According to Law no. 6 of 1983, as lastly amended by Law no. 16 of 2009 Article 1 concerning General Provisions and Taxation, tax is a mandatory contribution to the state that is owed by any person or entity that is coercive, but still based on the law, and does not receive direct compensation and is used for the needs of the state as well as prosperity for the people.

2.4.   Hotel Taxes

The definition of hotel tax according to Law no. 28 of 2009 concerning Regional Taxes and Levies Article 1 paragraph 1 reads "Hotel Tax is a tax on services provided by hotels". Hotel is a building specifically provided for people to be able to stay/rest, obtain services, and other facilities for a fee, including other buildings that are integrated, managed and owned by the same party, except for shops and offices.
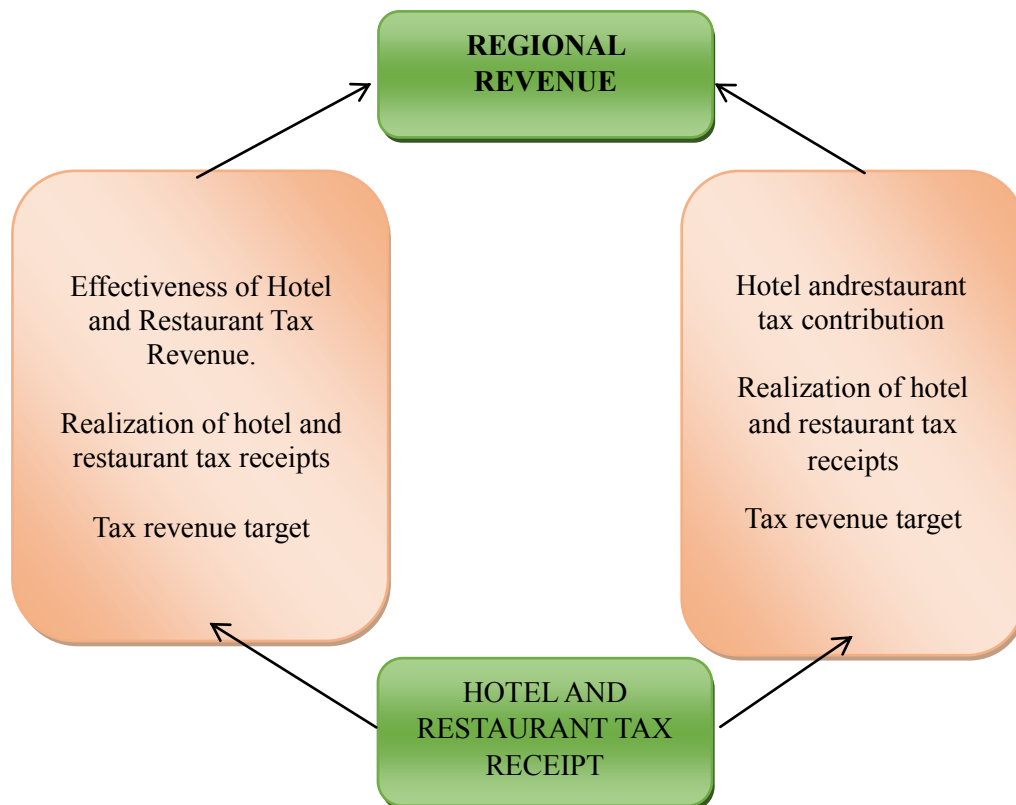
Hotel tax is levied on services provided by the hotel. Hotel Tax Objects are services provided by hotels with payment, including supporting services as a completeness of hotels that provide convenience and comfort, including sports and entertainment facilities. The supporting services as referred to in paragraph (2) are telephone, facsimile, telex, internet, photocopying, washing, ironing, transportation and other similar facilities provided or managed by the hotel.

2.5.   Restaurant Taxes

Restaurant Tax In accordance with Law no. 28 of 2009 Article 1 points 22 and 23, the definition of Restaurant Tax is a tax on services provided by restaurants. What is meant by restaurant is a facility that provides food and/or drinks for a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services. Based on Regional Regulation No. 16 of 2010 concerning Regional Taxes, Article 12 explains the meaning of the object of Restaurant Tax as services provided by restaurants, including food and or drinks consumed by buyers, whether consumed at service places or elsewhere. Meanwhile, those who are subject to tax are individuals or entities that operate restaurants. Restaurant Tax Rate is if a restaurant with a sales value of above Rp. 5,000,000.00 (five million rupiah) up to Rp. 15,000,000.00 (fifteen million rupiah) per month, the rate is 5% (five percent). If a restaurant with sales value above Rp. 15,000,000.00 (fifteen million rupiah) per month, the rate is 10% (ten percent).

III. CONCEPTUAL FRAMEWORK

3.1.   Conceptual Framework

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                    ┌──────────────────┐
                    │    REGIONAL       │
                    │    REVENUE        │
                    └──────────────────┘

┌────────────────────┐                  ┌────────────────────┐
│ Effectiveness of   │                  │ Hotel andrestaurant│
│ Hotel and          │                  │ tax contribution   │
│ Restaurant Tax     │                  │                    │
│ Revenue.           │                  │ Realization of     │
│                    │                  │ hotel and          │
│ Realization of     │                  │ restaurant tax     │
│ hotel and          │                  │ receipts           │
│ restaurant tax     │                  │                    │
│ receipts           │                  │ Tax revenue target │
│                    │                  │                    │
│ Tax revenue target │                  │                    │
└────────────────────┘                  └────────────────────┘

                    ┌──────────────────┐
                    │ HOTEL AND        │
                    │ RESTAURANT TAX   │
                    │ RECEIPT          │
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3.2.   Hypothesis

The presence of the corona virus or coronavirus disease 2019 (covid-19) has made the economic situation around the world worse. In fact, world financial institutions such as the International Monetary Fund (IMF) have projected that the global economy will grow at minus 3%. Then, what about Indonesia?How big is the impact of covid-19 on the Indonesian economy? The government, through the Ministry of Finance, has recorded at least eight main impacts of the outbreak of covid-19 for the Indonesian economy, starting from the workforce to industrial performance in the country. Indonesia's social and economic joints. Covid-19 occurred in early 2020 which caused social distancing, physical distancing and even large-scale social restrictions (PSBB) in North Toraja Regency. gradually in March 2020 and continues until now. These restrictions lead to a decrease in economic activity which of course needs to be known about the impact (influence) on the target and realization of hotel and restaurant tax revenues.

Activities across tourism sectors also have an impact on cross-economic actors. For example, the supply of goods and services can indirectly help people's economic activities in other sectors. During the COVID-19 pandemic, various economic sectors, especially in the tourism sector, had to be stopped. A number of hotels in tourist areas in North Toraja Regency were closed. Based on the above phenomena, the hypotheses in this study are:
•   It is thought that hotel and restaurant tax revenues in North Toraja Regency have not been effective.
•   It is thought that there is a decrease in hotel and restaurant tax contributions in North Toraja Regency

IV.   RESEARCH METHOD

4.1.   Research Method

This research is a quantitative descriptive study with a balanced scorecard approach which is not limited to use in private organizations but can also be applied to public sector organizations (Mardiasmo, 2002). The public sector organization used in this research is the Regional Revenue Service of North Toraja Regency.

4.2. Research Time and Location

This research was carried out by the author taking place at the Regional Revenue Service of North Toraja Regency. The reasons for taking the research place are as follows:

a.   The author obtains permission to conduct research from the authorities

b.   The availability of the data needed in this study makes it easier for the author to carry out research.

c.   The research location can be easily reached by the author, thus saving costs, energy and time.

This research is planned from the preparation of the proposal to the writing of the research report starting in January 2020 until its completion.

4.3. Population and Sample

According to Sugiono (2000: 72) "Population is a generalization area consisting of objects or subjects that have certain qualities or characteristics that are applied by researchers to be studied and then drawn conclusions". From the above opinion, it can be said that the population is not just a subject to be researched or studied but involves the overall characteristics or characteristics of the subject. The population in this study is the hotel and restaurant tax in North Toraja Regency, while the sample in this study is the hotel and restaurant tax in North Toaraja Regency during the Pandemic Period.

4.4. Data Types and Sources

1.   Primary Data

Primary data sources are data sources that directly provide data to researchers or data collectors. This primary data was obtained by conducting interviews with employees at the Regional Revenue Agency (BAPENDA) of North Toraja Regency

2.   Secondary Data

Secondary data sources are data sources that indirectly provide data to data collectors, which can be found quickly. In this study, secondary data sources are literature, articles, journals and websites on the internet related to the research conducted. Secondary data in this study are documents related to research such as evidence, historical records or reports that have been compiled in published and unpublished archives (documentary data).

4.5. Data Gathering Method

The data collection method used in this research is a documentation study by reading literature on taxes, potential journals and hotel tax contributions, as well as other sources such as documents at the Central Bureau of Statistics of North Toraja Regency, North Toraja Regency Regional Revenue Agency, Regency in Figures 2020. from the Central Bureau of Statistics of North Toraja.

4.6. Operational Variable Definition
4.6.1. Hotel and Restaurant Taxes Effectiveness

Effectiveness as a relationship between output and goals, the greater the contribution of output to the achievement of goals, the more effective the organization, program or activity (Mahmudi, 2010). Effectiveness focuses on outcomes, programs or activities that are considered effective if the output produced can meet the expected goals or can be said to be spending wisely.

4.6.2. Hotel and Restaurant Taxes Contribution

Contributions are used to determine the extent to which local taxes contribute to local revenue (Mahmudi, 2010). In knowing the contribution, it is done by comparing hotel tax receipts and restaurant taxes for a certain period with local revenue for a certain period as well.

4.6.3. Regional Revenue (PAD)

Regional Revenue is the revenue obtained from the tax sector, regional levies, the results of regionally owned companies, the results of separated regional wealth management and other legitimate Regional Revenue (Rustanto et al, 2010). The income is derived from the sector resulting from the collection of regional taxes and regional levies, particularly hotel taxes and restaurant taxes apart from other tax sectors.

4.7. Data Analysis Technique

In this study using the Balanced Scorecard analysis method to determine the factors that become obstacles in tax revenue. Based on this analysis, policies are formulated that can be used in order to increase hotel and restaurant tax revenues. Performance assessment through the perspective of taxpayer satisfaction/regional retribution with direct evidence, reliability, empathy responsiveness variables will be assessed from positive (+) and negative (-) statements. According to Niven (quoted from Wardika, 2004) the performance measurement of each variable can be done on the basis of positive (yes) and negative (no) statements. In this study, the answers consisting of

four categories, namely: a) strongly agree, b) agree, c) disagree, and d) strongly disagree will be classified into two statements from the four categories. For the category of positive statements (yes) include answers with strongly agree and agree, while for negative statements (no) include answers to disagree and strongly disagree.

4.7.1. Hotel and Restaurant Taxes Effectiveness

To measure the effectiveness of hotel tax revenue, the following formula is used:

$$EF = \frac{\text{Hotel Tax Realization}}{\text{Hotel Tax Target}} \times 100$$

Where Ef is the effectiveness of hotel tax revenue in North Toraja Regency.

To measure the effectiveness of restaurant tax revenue, the following formula is used:

$$EF = \frac{\text{Restaurant Tax Realization}}{\text{Restaurant Tax Target}} \times 100$$

The criteria used to assess effectiveness are as follows.

Table 4.1. Financial Performance Criteria (Percentage of Hotel and Restaurant Tax Effectiveness)

Effectiveness Percentage	Criteria
>100 Percent	Very Effective
90-100 Percent	Effective
80-90 Percent	Adequately Effective
60-80 Percent	Less Effective
<60 Percent	Not Effective

4.7.2. Hotel and Restaurant Taxes Contribution

To calculate the hotel tax contribution to the realization of Regional Revenue, the following formula is used:

$$Contribution = \frac{\text{Hotel Tax Realization}}{\text{PAD Realization}} \times 100$$

To calculate the Restaurant Tax contribution:

$$Contribution = \frac{\text{Restaurant Tax Realization}}{\text{PAD Realization}} \times 100$$

The contribution level indications are as follows:

Table 4.2. Hotel and Restaurant Tax Contribution Percentage

Contribution Percentage	Criteria
>50 Percent	Very Good
40,1-50 Percent	Good
30,1-40 Percent	Adequately Good
20,1-30 Percent	Normal
10,1-20 Percent	Poor
0-10 Percent	Very Poor

V. RESULTS AND DISCUSSION

5.1. North Toraja Regency Regional Revenue

Regional Original Revenue (PAD) is an income that shows the ability of a region to collect sources of funds to finance routine expenses. So, it can be said that Regional Original Revenue is a routine income from the efforts of the Regional Government in utilizing the potential of its regional financial resources so that it can support the financing of regional administration and development.

So basically, Regional Original Revenue is one source of regional income that has an important role in the development of a region. To find out how far the North Toraja Regency Government is in processing sources of Regional Original Revenue in supporting the implementation of development and governance of North Toraja Regency, we can see the following table

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Table 5.1. Realization of North Toraja Regional Original Revenue 2014-2021

YEAR	PAD TARGET	PAD REALIZATION	PERCENTAGE (%)
2014	Rp. 25.345.877.930	Rp. 25.284.958.934	99.76
2015	Rp. 39.203.596.900	Rp. 33.808.406.731	86.24
2016	Rp.44.045.099.325	Rp. 34.896.616.656	79.23
2017	Rp.66.508.803.000	Rp. 44.165.976.209	66.41
2018	Rp.58.220028.100	Rp. 55.672.229.594	95.62
2019	Rp.56.220.028.100	Rp. 51.867.651.799	92.26
2020	Rp.77.433.903.735	Rp. 55.672.229.594	71.89
2021	Rp.57.732.296.543	Rp. 46.447.493.086	80.45

From the table above, it can be seen that the realization of North Toraja PAD from 2014 to 2018 continued to increase significantly. However, from 2019 to 2020 the realization of North Toraja PAD experienced a drastic decline, and again increased in 2021. One of the triggers for the decline in PAD is allegedly due to the pandemic at the end of 2019 until now. As we know that this pandemic has an impact on almost all aspects of society, including the economy and regional taxation.

5.2. Hotel and Restaurant Taxes Contribution

Analysis of Hotel and Restaurant Tax Revenue on Regional Original Income is carried out to see how much Hotel and Restaurant Tax contributes to North Toraja Regency's Original Revenue.

Table 5.2. North Toraja Hotel Taxes Contribution 2014-2021

Year	PAD Realization	Realization of Hotel Tax Revenue	Hotel Tax Contribution
2014	Rp 25.284.958.934	Rp 754.954.619	2,98%
2015	Rp 33.808.406.731	Rp 1.051.931.470	3,11%
2016	Rp 34.896.616.656	Rp 1.200.125.572	3,43%
2017	Rp 44.165.976.209	Rp 1.505.617.171	3,40%
2018	Rp 55.672.229.594	Rp 1.792.141.300	3,21%
2019	Rp 51.867.651.799	Rp 1.289.457.684	2,48%
2020	Rp 41.975.878.751	Rp 600.568.009	1,43%
2021	Rp 46.447.493.086	Rp 666.729.903	1,43%

Based on the table above, it can be seen that the contribution of Hotel Tax from 2014 to 2016 has increased. In 2014 the level of hotel tax contribution was 2.98%. In 2015 the hotel tax contribution rate was 3.11%. In 2016 the hotel tax contribution rate was 3.43%. In 2014-2016, the average contribution of revenue from hotel tax realization was 3.17%.

Furthermore, from 2017 to 2021 the contribution of hotel tax revenue to North Toraja Regency PAD continues to decline. In 2017 the hotel tax contribution was 3.40%. In 2018 the hotel tax contribution again decreased to 3.21%. In 2019, the hotel tax contribution to PAD was only 2.48%. Furthermore, in 2020 it is 1.43%, as well as in 2021 it is 1.43%. In 2017-2021, the average hotel tax contribution to North Toraja Regency PAD was 2.39%.

Table 5.3. North Toraja Restaurant Taxes Contribution 2014-2021

Year	PAD Realization	Realization of Restaurant Tax Revenue	Restaurant Tax Contribution
2014	Rp 25.284.958.934	Rp 424.595.204	1,67%
2015	Rp 33.808.406.731	Rp 757.111.992	2,23%

2016	Rp	34.896.616.656	Rp	1.077.910.402	3,08%
2017	Rp	44.165.976.209	Rp	1.788.645.833	4,04%
2018	Rp	55.672.229.594	Rp	2.204.351.376	3,95%
2019	Rp	51.867.651.799	Rp	1.707.750.932	3,29%
2020	Rp	41.975.878.751	Rp	1.540.540.191	3,67%
2021	Rp	46.447.493.086	Rp	1.364.330.670	2,93%

Based on the table above, it can be seen that the contribution of Restoration Tax from 2014 to 2017 has increased. In 2014 the level of restaurant tax contribution was 1.67%. In 2015 the restaurant tax contribution rate was 2.23%. In 2016 the level of restaurant Tax Contribution was 3.08%. In 2017 the restaurant tax contribution rate was 4.04%. In 2014-2017, the average contribution of revenue from restaurant tax realization was 2.75%.

Furthermore, in 2018 and 2019 the contribution of restaurant tax revenue to North Toraja Regency PAD decreased. In 2018 the restaurant tax contribution was 3.95%. In 2019, the restaurant tax contribution again declined to 3.29%. Furthermore, in 2020, it increased again by 3.67%, then fell again in 2021 to 2.93%.

5.3. Hotel and Restaurant Taxes Effectiveness

This analysis is used to measure the level of achievement of hotel and restaurant tax revenues with the hotel and restaurant tax targets set. The trick is to compare the Realization of Hotel and Restaurant Tax Revenue with the Target of Hotel and Restaurant Tax Revenue.

Table 5.4. North Toraja Hotel Taxes Effectiveness 2014-2021

Year	Target (Rp.)		Realization (Rp.)		Hotel Tax Effectiveness
2014	Rp	662.000.000	Rp	754.954.619	114.04%
2015	Rp	957.000.000	Rp	1.051.931.470	109.92%
2016	Rp	1.183.000.000	Rp	1.200.125.572	101.45%
2017	Rp	1.800.000.000	Rp	1.505.617.171	83.65%
2018	Rp	2.000.000.000	Rp	1.792.141.300	89.61%
2019	Rp	2.139.049.100	Rp	1.289.457.684	60.28%
2020	Rp	1.669.049.100	Rp	600.568.009	35.98%
2021	Rp	2.500.000.000	Rp	666.729.903	26.66%

Based on table 5.4 above, it is known that the level of effectiveness of hotel taxes has decreased every year, but from 2014 to 2016, the realization rate of hotel taxes still exceeded the target set by the government. In 2014 the effectiveness level reached 114.04%, in 2015 the hotel tax effectiveness rate was around 109.92%, while in 2016 the hotel tax effectiveness was around 101.45%.

In 2017 the effectiveness of the hotel tax reached 83.65%, then increased in 2018 to 89.61%. From 2019 to 2021 the effectiveness of hotel taxes has decreased significantly. In 2019 the effectiveness of the hotel tax stood at 60.28%, which means a decrease of about 29% from the previous year. In 2020 the effectiveness of the hotel tax again decreased to 35.98%. The same thing will still happen in 2021, the effectiveness of the tax again has decreased by a percentage to 26.66%.

The average level of hotel tax effectiveness from 2019-2021 is 40.97%. This shows that the impact of the pandemic is very influential on the condition of the entry of hospitality services.

Table 5.5. North Toraja Restaurant Tax Effectiveness 2014-2021

Year	Target (Rp.)		Realization (Rp.)		Restaurant Tax Effectiveness
2014	Rp	323.000.000	Rp	424.595.204	131.45%
2015	Rp	449.000.000	Rp	757.111.992	168.62%
2016	Rp	758.000.000	Rp	1.077.910.402	142.20%

2017	Rp 1.522.400.000	Rp 1.788.645.833	117.45%
2018	Rp 2.000.000.000	Rp 2.204.351.376	110.22%
2019	Rp 2.020.000.000	Rp 1.707.750.932	84.54%
2020	Rp 2.610.000.000	Rp 1.540.540.191	59.02%
2021	Rp 2.351.978.400	Rp 1.364.330.670	58.00%

Based on table 5.5 above, it is known that the level of effectiveness of restaurant taxes has decreased from year to year. In 2015 experienced the highest level of effectiveness, namely 168.62%, while in 2021 experienced the lowest level of effectiveness, namely 58.00%. The overall average level of hotel tax effectiveness is 108.93%. The decrease in the effectiveness of restaurant taxes is due to not achieving the targets set for the acquisition of restaurant taxes. The underlying reason for not achieving the target is because the level of tourist visits to North Toraja Regency has decreased significantly due to regulations to deal with the pandemic since 2019 so that the level of restaurant visitors has also decreased.

5.4. Research Results
5.4.1. Strategy Formulation
The results of interviews and observations that have been carried out on tax managers and taxpayers show the results of the analysis described in the analysis of the weight scores discussed in the previous section. The strategies obtained are then formulated to analyze and optimize hotel and restaurant tax revenues during the pandemic as follows:

1. Improving the ability of tax officials in providing information, and understanding the needs of taxpayers
The ability of tax officials to provide information and understand the needs of taxpayers is the main basic thing that must be considered by tax officers as service providers. This will certainly affect the significance of service satisfaction received by taxpayers which in turn will have an impact on the optimization of paid tax revenues. This capability can be improved through further trainings held by the Dinas to support the improvement of the capacity of officers in their work environment.

2. Initiating regular visits from local government officials to taxpayer units with the aim of opening good lines of communication between officers and taxpayers
Tax officers or employees visit the taxpayer's place with the aim of submitting a Letter of Request for Explanation of Data or Information (SP2DK) in the context of exploring potential, updating taxation data according to actual conditions, providing guidance to taxpayers in the form of counseling guidance and tax consulting.
This routine visit also has the potential to facilitate the delivery of information to taxpayers who are still constrained by using online media as a source of tax information.

3. Initiating the establishment of a tax organization that is managed independently with a clear work system for employees
An independently managed tax organization with a clear work system will make the management of tax funds more efficient, this is because the parties and employees involved are people who have an interest in efficient and accountable tax management.

4. Improving the service quality of the Service, both from access to information, time for completion of services, as well as from the aspect of developing more competent and capable technology.
Access to qualified information will make it easier for taxpayers to find out all information related to service aspects and updated information regarding taxation. And the development of more competent technology is likely to streamline service completion times. Things like this will then improve the service quality of the Office.

5. Improving taxpayer compliance through supporting regulations for tax collection.
Supporting regulations are supporting aspects that need to be considered in tax management which aims to improve taxpayer compliance in completing their tax obligations.

6. Optimizing tax revenues during the pandemic by conducting socialization for tax payments to taxpayers, both directly and through the media.
Socialization of tax payments through online media during a pandemic is a tactical step that can be chosen by tax managers to re-optimize tax revenues during a pandemic like today.

VI. CONCLUSION
Based on the results of the research above, it can be concluded that Hotel and Restaurant Tax Revenue during the Pandemic Period in North Toraja Regency has decreased significantly, both in terms of contribution and in terms of the effectiveness of hotel and restaurant taxes on Regional Original Income.

Based on the results obtained from the research above, there are several strategies that can be carried out in an effort to optimize tax revenue from the hotel and restaurant sector in North Toraja Regency, namely as follows:

1. Overall, the results obtained by researchers for hotel and restaurant tax contributions to North Toraja Regency's PAD are still in the category of very very low contribution (percentage 0-10%) from 2014 to 2021. The contribution declined again during the COVID-19 pandemic. 19 in 2019 to 2021 with the emergence of various policies aimed at minimizing the spread of the virus.

2. In the results obtained by researchers for the effectiveness of hotel and restaurant taxes on PAD in North Toraja Regency, it can be seen that the effectiveness of hotel taxes in the 2019 to 2021 period is in the less effective and ineffective category, while the restaurant tax in 2019 is still in the category quite effective and in 2020 and 2021 it is in the ineffective category. This may be due to various policies that restrict people from doing activities openly in public places which then affect the income of hotel and restaurant managers in North Toraja Regency.

3. Improving the ability of tax officials in providing information, and understanding the needs of taxpayers.

4. Initiating regular visits from local government officials to tax payer units with the aim of opening good lines of communication between officers and taxpayers.

5. Initiating the establishment of a tax organization that is managed independently with a clear work system for employees.

6. Improving the service quality of the Service, both from access to information, completion time of services, as well as from the aspect of developing more competent and capable technology.

7. Improving taxpayer compliance through supporting regulations for tax collection.

8. Optimizing tax revenues during the pandemic by conducting socialization for tax payments to taxpayers, both directly and through the media.

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