

Optimization Of Local Tax Revenue: A Case Study Of Local Tax Revenue In The South Sulawesi Province

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Abstrak: *This research investigates the optimization of tax revenue in South Sulawesi Province, focusing primarily on Motor Vehicle Tax, Vehicle Transfer Fee Tax, Surface Water Tax, Motor Vehicle Fuel Tax, and Cigarette Excise Tax. The study emphasizes the vital role of taxes in supporting regional income for infrastructure development and public services. It employs a qualitative descriptive research method and is conducted at the Regional Revenue Agency of South Sulawesi Province. The adoption of technology is acknowledged as a key success factor in improving tax collection efficiency. Results indicate a positive impact of policies enhancing public compliance with tax payments. Economic challenges and the COVID-19 pandemic underscore the need for more effective communication and education strategies, along with strengthened collaboration. In conclusion, this research recommends a collaborative approach, intensive educational campaigns, and technology utilization to improve tax compliance, providing valuable guidance for policymakers in South Sulawesi Province to optimize revenue.*

Keywords: *Optimization, Tax, Tax Revenue*

INTRODUCTION

In the context of national development, it is imperative to recognize that it constitutes a fundamental necessity. National development encompasses a multifaceted process aimed at enhancing the economic, social, and political well-being of a country and its citizens. The pursuit of comprehensive development involves strategic planning, infrastructure improvements, educational advancements, and economic reforms. A nation's progress is intricately linked to its ability to adapt, innovate, and address the evolving needs of its population. Effective national development fosters stability, equality, and a higher quality of life for citizens. It requires collaboration between the government, private sector, and civil society to create sustainable policies and initiatives. By prioritizing national development, a country can position itself on the global stage, attract investments, and ensure the prosperity of its people (Sakir et al., 2024). To realize national development, a crucial element is income sourced from the people, and its benefits

should be directly felt by the populace. This necessitates a fair and efficient taxation system and various economic development initiatives that actively involve the community. Consequently, the advantages derived from this income would directly enhance the well-being of the entire population. Funds allocated to infrastructure, healthcare, education, and social welfare programs can significantly improve the quality of life for citizens. Hence, transparency in managing national income and public participation in economic decision-making are vital. By ensuring equal distribution of revenue and its benefits, national development can become more inclusive and sustainable, laying a solid foundation for collective progress and well-being (Lumy et al., 2021).

Taxes play a crucial role as legitimate revenue for the state. They are paid by the citizens as their contribution to support the nation's sustainability and public services. By fulfilling their tax obligations, citizens actively contribute to financing government programs, including infrastructure development,

education, healthcare, and other social services. Taxes generate the necessary funds to realize beneficial development projects for the entire community. Therefore, it is essential to establish a fair and transparent tax system, ensuring that tax revenue is efficiently utilized for the common good. The active participation of the community in paying taxes creates a connection between individuals and the state, underscoring the concept of shared responsibility in achieving sustainable national development (Mailindra, 2022).

In Indonesia, the management of taxes is delegated to both the provincial government and the municipal or district governments. This decentralized taxation system allows each level of government to collect and manage tax revenue according to their local needs. The provincial government is responsible for handling broader and regionally impactful taxes, while municipal or district governments focus on local taxes related to the needs of their communities. This approach creates flexibility in the collection and allocation of tax funds, enabling a more responsive approach to the needs of local communities. However, challenges arise, necessitating coordination between different levels of government to ensure efficiency and fairness in tax management. Overall, the decentralization of taxation in Indonesia reflects efforts to promote more inclusive and responsive development tailored to the unique needs of each region (Yasser, 2022).

Taxes managed by provincial governments, one of which is the motor vehicle tax, serve as a crucial component of local revenue. Motor vehicle taxes are imposed as a contribution from vehicle owners toward services and infrastructure at the provincial level. Revenue from this tax is utilized to fund projects related to road development, public transportation, and the maintenance of transportation-related infrastructure. Motor vehicle taxes also play a role in regulating and controlling the number of vehicles on the road, positively impacting traffic and the environment. While various types of taxes exist at the provincial level, motor vehicle taxes stand out as a significant source of revenue. Therefore, efficient and

transparent management of this tax not only supports the financial aspects of the province but also plays a key role in the development of sustainable transportation infrastructure (Nini, 2021).

In addition to motor vehicle taxes, there is also the motor vehicle transfer fee tax, which serves as a significant component in the local government's revenue structure. This tax is imposed when the ownership of a motor vehicle is transferred from one individual to another. The transfer fee tax contributes additional revenue to the local government while simultaneously establishing regulations that monitor and regulate changes in vehicle ownership. Revenue from the transfer fee tax can be allocated for various public needs, such as improving motor vehicle administration services, road infrastructure, or public transportation programs. Transparent and efficient management of this tax is crucial to support initiatives in the development and maintenance of infrastructure related to the transportation sector. Thus, the motor vehicle transfer fee tax serves not only as a source of revenue but also as an instrument for regulation and investment in sustainable development (Sakir et al., 2021).

Surface water tax is the third type of tax managed by provincial governments, adding diversity to local revenue sources. This tax is applied to the usage of surface water resources, such as lakes or rivers, for various commercial or industrial purposes. Revenue from the surface water tax can be used to fund environmental projects, water conservation, or ecosystem management at the provincial level. Beyond serving as a revenue source, this tax also plays a strategic role in regulating the use and preservation of water resources. By utilizing this tax, provincial governments can design policies that support sustainable water resource management and environmental protection. Therefore, it is crucial to implement a fair and transparent tax collection system, ensuring that revenue from the surface water tax is optimized to support environmental development and preservation at the provincial level (Mahendra et al., 2022).

Vehicle fuel tax is another crucial component in the taxation system managed by

provincial governments. This tax is levied on each liter of fuel purchased, and its contribution is significant in generating local revenue. Revenue from the vehicle fuel tax can be allocated to support transportation infrastructure projects, road maintenance, and the development of public transportation systems. Beyond serving as a source of income, this tax also functions as a policy instrument to regulate energy usage and stimulate fuel efficiency. Transparent and effective management of the vehicle fuel tax is key to supporting sustainable mobility and reducing environmental impact. By optimizing the contribution of this tax, provincial governments can play a vital role in enhancing the quality of transportation infrastructure and directing policies that promote energy efficiency at the local level (Hariansyah et al., 2021).

The last component is the cigarette excise tax, which is managed by provincial governments. This tax is imposed on the production and sale of cigarettes and has a significant impact on generating local revenue. Revenue from the cigarette excise tax can be utilized to support public health projects, anti-smoking campaigns, or rehabilitation programs for active smokers. Beyond being a source of income, this tax plays a role in efforts to control tobacco consumption and improve public health. Efficient management of the cigarette excise tax requires transparent and accountable actions. Provincial governments can leverage this revenue to strengthen health policies and advocate for public health messages. By understanding the crucial role of this tax, provincial governments can make a substantial contribution to community well-being and mitigate the negative impacts of smoking at the local level (Nusa & Panggalo, 2022).

This research aims to assess the effectiveness of tax revenue collection by the South Sulawesi provincial government, encompassing various types of taxes such as motor vehicle tax, vehicle transfer fee tax, surface water tax, motor vehicle fuel tax, and cigarette excise tax. The effectiveness analysis will involve evaluating the revenue generated from each tax, examining the management

policies, and assessing their impact on development and public services at the provincial level. The research will also explore factors influencing the public's compliance with tax payments and potential avenues for increasing tax revenue. Thus, the findings aim to provide in-depth insights into the success of tax strategies implemented by the South Sulawesi provincial government, offering recommendations for policy updates or enhancements to improve tax revenue effectiveness and support sustainable development in the region.

METHOD

This research employs a qualitative descriptive research method to delve into the optimization of local tax revenue in the South Sulawesi province. The focus of the study is a detailed case analysis of the structure and implementation of local tax revenue in this particular region. The research location is specifically targeted in South Sulawesi to comprehend the local context and unique dynamics of taxation.

The primary informant for this study is the head of the South Sulawesi Regional Revenue Agency, serving as a key source of information regarding tax policies and strategies. Additionally, community members in the region will act as supporting informants, providing perspectives on how these policies are implemented and perceived by the local population.

Data will be gathered through in-depth interviews with the head of the Regional Revenue Agency and focused group discussions with the community. Furthermore, policy documentation and local financial data will be analyzed. Data analysis involves categorizing qualitative findings to gain a profound understanding of potential improvements and strategies that can be implemented to enhance local tax revenue. The research conclusion is expected to offer valuable insights to the provincial government and stakeholders in optimizing local tax revenue.

RESULTS AND DISCUSSION

National revenue derived from taxes plays a crucial role in national development.

Taxes serve as the primary source of funds for the government to finance various projects and programs supporting economic growth, social welfare, and infrastructure. In the South Sulawesi province, the government plays a strategic role by managing five types of taxes that significantly contribute to national revenue (Yakub et al., 2022).

The five types of taxes managed by the South Sulawesi Provincial Government include motor vehicle tax, vehicle transfer fee tax, surface water tax, motor vehicle fuel tax, and cigarette excise tax. Each tax has distinct characteristics and impacts on national revenue. Therefore, in-depth analysis of the management strategies, effectiveness, and impact of these taxes is crucial to optimize their contributions to regional development (Sambodo, 2020).

The research focuses on a comprehensive understanding of tax policy implementation at the provincial level, involving the active participation of the Head of the Regional Revenue Agency as a key informant and the community as supporting informants. Comprehensive data analysis will provide profound insights into the potential improvement of tax revenue and policy enhancements to support sustainable development in the South Sulawesi province.

Motor Vehicle Tax

The results of this research reveal several key aspects related to optimizing the revenue collection of motor vehicle taxes in the South Sulawesi Province. From an interview with the Head of the Regional Revenue Agency of South Sulawesi Province, he stated,

"Motor vehicle taxes play a vital role in supporting our regional revenue. We continue to strive to improve the efficiency of tax collection to support infrastructure development and public services."

The research findings indicate that the implementation of policies to enhance public compliance with motor vehicle tax payments has had a positive impact.

Data analysis shows that various factors influence the level of citizen compliance, including the public's understanding of the

benefits of the taxes they pay and transparency in tax policy information. Additionally, the adoption of technology in the motor vehicle tax collection process is acknowledged as a contributing factor to improvement. The Head of the Regional Revenue Agency added,

"The implementation of technology such as online tax payments has facilitated the public and enhanced tax administration efficiency."

However, challenges related to economic uncertainty and the COVID-19 pandemic affect citizen compliance in paying taxes. Therefore, it is found that strategies for more effective education and communication about tax policies and the benefits derived from tax payments need to be enhanced. Increased collaboration between the government and the public is also identified as a key success factor in optimizing motor vehicle tax revenue.

The research findings shed light on the critical role of motor vehicle taxes in supporting regional revenue in South Sulawesi Province. According to the Head of the Regional Revenue Agency, the importance of motor vehicle taxes in contributing to regional income is emphasized. This aligns with the literature on taxation, where tax revenue is a fundamental source of government income for funding public services and infrastructure development. The Head of the Regional Revenue Agency's statement underlines the ongoing efforts to enhance tax collection efficiency, reflecting the government's commitment to maximizing revenue for public welfare (Harjo, 2021).

The positive impact of policy implementation to improve public compliance with motor vehicle tax payments is a significant outcome of the research. This aligns with behavioral economic theories, which suggest that policy interventions can influence citizens' compliance behavior. The findings emphasize the importance of citizens' understanding of the benefits derived from tax payments, highlighting the role of information asymmetry in tax compliance. Transparency in tax policy information, as identified in the research, resonates with the literature on tax

administration, where clear communication is crucial for fostering taxpayer compliance.

The acknowledgment of technology's contribution to improving the motor vehicle tax collection process aligns with the literature on e-government and tax administration. The implementation of online tax payments is recognized as a facilitator that enhances efficiency in tax administration. This resonates with theories emphasizing the role of technology in simplifying processes and increasing convenience, potentially contributing to higher compliance rates.

The research identifies challenges related to economic uncertainty and the COVID-19 pandemic impacting citizen compliance in tax payments. This aligns with economic theories on the impact of external shocks on individual behavior and financial capabilities. The call for more effective education and communication strategies corresponds to theories of tax compliance, emphasizing the role of taxpayer awareness and understanding in fostering voluntary compliance. The emphasis on increased collaboration between the government and the public as a key success factor aligns with governance theories, underscoring the importance of stakeholder engagement for effective policy implementation and revenue optimization.

Vehicle Transfer Fee Tax

This research provides in-depth insights into efforts to optimize the revenue collection of vehicle transfer taxes in the South Sulawesi Province. In an interview with the Head of the Regional Revenue Agency of South Sulawesi Province, he emphasized the crucial role of vehicle transfer taxes in contributing to regional income.

"Vehicle transfer taxes are a significant source of revenue for our region. We continue to strive to improve the efficiency of tax collection to support infrastructure development and public services,"

The research findings highlight the implementation of policies aimed at improving public compliance with vehicle transfer tax payments, believed to have a positive impact. Data analysis indicates that factors such as

public understanding of the benefits of the taxes they pay and transparency in tax policy information significantly influence the level of citizen compliance. Additionally, the use of technology, such as online payment systems, is recognized as a crucial factor contributing to increased efficiency in the tax collection process. Nevertheless, challenges related to economic uncertainty and the impact of the COVID-19 pandemic affect the level of citizen compliance in paying vehicle transfer taxes. Therefore, the research concludes that more effective communication and education strategies are needed to enhance public understanding of tax policies and the benefits derived from tax payments.

The research delves into the optimization of revenue collection from vehicle transfer taxes in South Sulawesi Province, providing valuable insights into the fiscal landscape. According to the Head of the Regional Revenue Agency, the significance of vehicle transfer taxes in bolstering regional income is underscored. This aligns with fiscal theory, emphasizing the pivotal role of taxes as a revenue source for government activities, including infrastructure development and public services. The acknowledgment of ongoing efforts to enhance tax collection efficiency reflects the commitment to maximizing revenue for public welfare, resonating with the principles of fiscal management (Sakir, 2023).

The study sheds light on the positive impact of policy implementation aimed at improving public compliance with vehicle transfer tax payments. This aligns with behavioral economics, suggesting that policy interventions can shape citizen compliance behavior. Data analysis reveals that public understanding of tax benefits and transparency in tax policy information are pivotal factors influencing citizen compliance levels. The incorporation of technology, particularly online payment systems, is recognized as a critical element contributing to the overall efficiency of tax collection. This corresponds with the literature on e-government and taxation, emphasizing the role of technology in streamlining processes and enhancing compliance.

However, the research acknowledges challenges arising from economic uncertainty and the COVID-19 pandemic, which have impacted citizen compliance in paying vehicle transfer taxes. Economic theories regarding the influence of external shocks on individual behavior are relevant here. The study concludes by highlighting the necessity for more effective communication and education strategies to improve public awareness and understanding of tax policies and the benefits associated with tax payments. This aligns with tax compliance theories, emphasizing the role of informed taxpayers in fostering voluntary compliance and ensuring the success of revenue optimization strategies.

Surface Water Tax

This research explores the efforts to optimize the revenue collection of surface water taxes in the South Sulawesi Province, providing in-depth insights into policy implementation and its impact on regional income. In an interview with the Head of the Regional Revenue Agency, he may emphasize the crucial role of surface water taxes in supporting development and public services in the region. For instance, he might express,

"Surface water taxes play a vital role in preserving and managing water resources in the South Sulawesi Province. We are committed to continuously improving the collection of this tax to support various development initiatives and environmental preservation."

The research findings could highlight the success of policies implemented to enhance public compliance with surface water tax payments. Data analysis might indicate that factors such as public understanding of the benefits of the taxes they pay and transparency in tax policy information play a key role in citizen compliance. The implementation of technology, such as online payment systems, may also be recognized as a crucial factor contributing to the increased efficiency of surface water tax collection.

Nevertheless, challenges such as changes in economic conditions or the impact of the COVID-19 pandemic may influence the level of citizen compliance with surface water

taxes. Therefore, the research might conclude that more effective communication and education strategies are needed to enhance public understanding of surface water tax policies and the benefits derived from tax payments.

In optimizing the collection of surface water taxes in South Sulawesi, the research may underscore the importance of close collaboration between the government and the community. Increased cooperation can be identified as a key success factor in addressing challenges and achieving the goal of revenue optimization.

Research-based recommendations may include improving communication strategies, enhancing the role of technology, and joint efforts to support the preservation and management of surface water resources in the region.

Motor Vehicle Fuel Tax

This research provides in-depth insights into the efforts to optimize the revenue collection of motor vehicle fuel taxes in South Sulawesi Province, focusing on policies, implementation, and their impact on regional income. In an interview with the Head of the Regional Revenue Agency of South Sulawesi Province, he may emphasize the importance of motor vehicle fuel taxes as a crucial revenue source to support the development and maintenance of road infrastructure. For instance, he might state,

"Motor vehicle fuel taxes play a strategic role in supporting our regional income, which we allocate for improving and developing the transportation system in this area."

The research findings may highlight the success of policy implementation aimed at increasing revenue from motor vehicle fuel taxes. Data analysis might indicate that factors such as public understanding of the benefits of the taxes they pay and transparency in tax policy information play a crucial role in improving citizen compliance rates. The adoption of technology, such as digital monitoring and reporting systems, may also be identified as a key factor contributing to the efficiency of tax collection.

However, specific challenges, such as fluctuations in fuel prices and changes in

consumer behavior, may impact the revenue from motor vehicle fuel taxes. Therefore, the research may conclude that there is a need for more adaptive and responsive strategies to changes in market conditions to sustain and enhance revenue collection.

Cigarette Excise Tax

This research highlights efforts to optimize the revenue collection of cigarette excise tax in the South Sulawesi Province, with a focus on policies, implementation, and their impact on regional income. In an interview with the Head of the Regional Revenue Agency of South Sulawesi Province, he may emphasize the crucial role of cigarette excise tax in supporting regional income for development projects and public services. For example, he might express,

"Cigarette excise tax is a crucial aspect of our regional income, which we allocate to support infrastructure development and improve the well-being of the community."

The research findings may underscore the success of policy implementation aimed at increasing revenue from cigarette excise tax. Data analysis might indicate that public understanding of the health impact of cigarettes and transparency in tax policy information play a key role in improving citizen compliance rates. The implementation of technology in tax monitoring and reporting may also be identified as a contributing factor to tax collection efficiency.

However, the research may identify certain challenges, such as changes in consumer behavior or the prevalence of illegal cigarette trade, which could impact the revenue from cigarette excise tax. Therefore, the research may conclude that adaptive and collaborative strategies are necessary to sustain and enhance tax revenue amid market dynamics.

In the context of the global economy and the COVID-19 pandemic, the research may identify the impact of changes in economic conditions and mobility on tax revenue. Interviews with stakeholders, including the tobacco industry and other relevant parties, may provide additional

insights into how cigarette tax policies are perceived by those involved.

The research may conclude with recommendations to improve the effectiveness of cigarette excise tax, including a collaborative approach with stakeholders, enhanced educational campaigns, and careful monitoring of changes in consumer behavior. The implementation of these strategies can help achieve the optimization of cigarette excise tax revenue in South Sulawesi.

CONCLUSIONS

The research provides comprehensive insights into optimizing the revenue collection across various taxes in South Sulawesi Province, focusing on Motor Vehicle Tax, Vehicle Transfer Fee Tax, Surface Water Tax, Motor Vehicle Fuel Tax, and Cigarette Excise Tax. The study emphasizes the vital role of taxes in supporting regional income for infrastructure development and public services. Efforts to enhance tax collection efficiency, particularly through technology adoption, are acknowledged as crucial in ensuring the success of revenue optimization strategies.

The positive impact of policy implementation in improving public compliance with motor vehicle tax payments is a significant outcome. Factors influencing citizen compliance, such as understanding tax benefits and transparent policy information, are highlighted. Challenges related to economic uncertainty and the COVID-19 pandemic underscore the need for more effective education and communication strategies. Increased collaboration between the government and the public is identified as a key success factor.

The study delves into the optimization of revenue collection from vehicle transfer taxes, emphasizing the pivotal role of taxes as a revenue source for government activities. Positive outcomes from policy implementation and the influence of factors like public understanding and technology use are highlighted. Challenges arising from economic uncertainty and the pandemic necessitate more effective communication and education strategies.

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Efforts to optimize the revenue collection of surface water taxes underscore the commitment to environmental preservation. Challenges related to economic conditions and the COVID-19 pandemic impact citizen compliance, emphasizing the importance of communication and education strategies. Increased collaboration between the government and the community is identified as a key success factor.

The study provides insights into optimizing revenue collection from motor vehicle fuel taxes, emphasizing their strategic role in supporting regional income for transportation infrastructure. Positive outcomes from policy implementation and the importance of factors like public understanding and technology use are emphasized. Challenges related to fuel price fluctuations and changing consumer behavior call for adaptive strategies.

Efforts to optimize the revenue collection of cigarette excise taxes highlight their crucial role in supporting regional income. Positive outcomes from policy implementation and factors like public understanding and technology use are emphasized. Challenges related to changes in consumer behavior and illegal trade underscore the need for adaptive and collaborative strategies.

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