Article Title

Implementation of an Online-Based Policy for Local Tax and Retribution Collection

Author(s)

Achmad Lamo Said*
Universitas Sembilanbelas November Kolaka

Slamet Hariyadi
Universitas Sembilanbelas November Kolaka

Yudi Agusman
Universitas Sembilanbelas November Kolaka

*Correspondence Email
achmadlamosaid@gmail.com

ABSTRACT

This research aims to analyze the implementation of an online-based policy for local tax and retribution collection by the Regional Revenue Agency in Kolaka Regency. This research uses an inductive qualitative analysis. Inductive analysis is an approach that begins with field facts, analyzes them based on relevant theories and arguments, and ultimately yields a conclusion. The results show that implementing an online-based policy for local tax and retribution collection by the Regional Revenue Agency has made significant progress in several vital variables. The communication variable has been successful and effective, facilitating the acceptance of new technology and enhancing compliance with local taxes. However, the resource variable remains a significant constraint, with the inadequate allocation of human resources and facilities. The disposition variable shows exemplary commitment, but obstacles still exist in achieving tax collection targets and implementing all types of local tax and retribution. Meanwhile, the bureaucratic structure variable has functioned well, demonstrating effective coordination and collaboration that have strengthened the tax collection process and enhanced transparency and accountability in managing local taxes. Therefore, it is recommended that the Regional Revenue Agency enhance coordination with local government to advocate for a more significant allocation in the Regional Budget Revenue and Expenditure. The Regency House of Representatives and the Regent of Kolaka Regency should prioritize the procurement of technological infrastructure in the discussion of the Regional Budget Revenue and Expenditure, ensuring that the resource shortages faced by the Regional Revenue Agency can be overcome. For business operators, it is crucial to comply with tax recording devices during transactions to support local government policies in enhancing the transparency and accuracy of tax data. These improvements will not only support the smooth operation of the Regional Revenue Agency but also contribute to increased Regional Revenue that can be used for further development in Kolaka Regency.

Keywords: Local Retribution; Local Tax; Online-Based Collection; Policy Implementation.

INTRODUCTION

Tax is a principal source of state revenue used to fund government expenditures (Gebreyesus, 2020). The tax budget covers routine expenses and costs for sustainable development (Cuadrado-Ballesteros & Bisogno, 2022). As a fundamental financial instrument, the imposition of taxes follows stringent legislation to ensure fairness and effectiveness in collection. Law Number 6 of 1983 clarifies that taxes are a mandatory contribution from taxpayers to the state, enforced by law without direct compensation, and used to maximize public welfare.

In addition to their role in national financing, taxes contribute significantly locally (Maharani et al., 2023). According to Law Number 28 of 2009, local taxes are mandatory contributions from individuals or entities to local governments. These contributions, which do not provide direct compensation, are collected based on applicable legislation and finance local government management and development. It indicates that taxes are crucial for State Revenue and play a vital role in the progress and well-being at the local level (Kamal, 2019).

To enhance transparency and administrative efficiency, the government has introduced electronic systems and transactions in local tax management. According to Government Regulation Number 71 of 2019, local governments must adopt electronic

transaction systems in local tax collection. This initiative aims to ensure that the tax collection process is transparent and facilitates taxpayers in fulfilling their obligations. The application of technology in tax administration is expected to reduce barriers and increase tax compliance (Qi & Azmi, 2021), while accelerating the data collection and reporting process (Setyowati et al., 2020).

Edwards (1980) suggests that the success of this policy implementation depends on four main variables: communication, resources, disposition, and bureaucratic structure. Therefore, it is crucial for all agencies involved to understand and optimize these variables in the implementation of an online-based policy for local tax and retribution collection. Awareness and cooperation among agencies are vital in achieving desired outcomes, which are not only effective administratively but also beneficial for all community layers. Through a structured and coordinated approach, the implementation of electronic transaction systems is expected to create a more responsive and accountable tax administration environment.

Further, Leliya and Afiyah (2016) and Putra (2019) have provided differing perspectives on the effectiveness of online tax payment systems in various regions in Indonesia. According to Leliya and Afiyah (2016), the City of Cirebon has successfully increased Regional Revenue by implementing an online-based local tax payment system. Conversely, Putra (2019) found that contributions from online-based hotel, restaurant, and entertainment taxes in Batam have not yet optimally enhanced Regional Revenue. These findings indicate variability in the results achieved by online-based tax payment systems depending on regional context and system management.

Recent research by Ramadhani et al. (2023) also highlights modern tools like tapping boxes in Kolaka Regency, which have proven effective in increasing Regional Revenue from restaurant taxes. However, the uneven distribution of these devices has resulted in not all eligible restaurants receiving the equipment, potentially reducing the effectiveness of tax collection. These findings emphasize the importance of adequate infrastructure and management in applying tax technology to optimize Regional Revenue.

On the other hand, Kolaka Regency has become a model for other local government levels in implementing an online-based payment and collection system for local tax and retribution. According to Kolaka Regent Regulation Number 24 of 2019, the Regional Revenue Agency, in collaboration with Bank Sultra, has taken significant steps in adopting digital technology for local tax and retribution collection. The types of collection included in this category are hotel tax, restaurant tax, entertainment tax, parking tax, and local retribution. This effort is part of a broader strategy to enhance administrative efficiency and transparency in managing Regional Revenue.

However, the implementation of this policy faces several significant challenges. Initial observations show that only three types of taxes have been successfully

implemented online by the Regional Revenue Agency of Kolaka Regency. The main challenges include an inadequate number of tax officers to supervise tax object locations. This shortage causes difficulties in monitoring tax recording devices, allowing for possible transaction manipulation by taxpayers.

Additionally, there is also an issue with insufficient budgeting to provide the necessary tax recording devices at all qualifying locations. This resource limitation hampers the role of the Regional Revenue Agency in ensuring comprehensive compliance with local tax and retribution. It affects the potential Regional Revenue achievable from implementing an online-based payment and collection system for local tax and retribution. This condition underscores the importance of enhancing resources and funding to support the effectiveness of the payment and collection system for local tax and retribution in the digital era.

Based on the above discussion, this research aims to analyze the implementation of an online-based policy for local tax and retribution collection by the Regional Revenue Agency in Kolaka Regency. The primary goal is to identify variables encountered in deploying this electronic system and to evaluate its effectiveness in enhancing Regional Revenue. The benefits of this study are expected to provide insights to other local governments about variables that support or hinder the success of the implementation of an online-based payment and collection system for local tax and retribution, and to offer recommendations that can help improve administrative efficiency and compliance with local tax and retribution.

METHOD

This research uses a qualitative approach to understand groups of people, objects, situations, conditions, ongoing events, and even thought systems (Whitney, 1960). This research was conducted in Kolaka Regency. This research utilized both primary and secondary data sources. Data was collected through interviews with key informants, field observations, literature study techniques, and document analysis concerning the use of technology in the payment and collection process for local tax and retribution to enhance Regional Revenue. The acquired data was then analyzed using inductive qualitative analysis. Inductive analysis is an approach that begins with field facts, analyzes them based on relevant theories and arguments, and ultimately yields a conclusion (Neuman, 2003).

RESULTS AND DISCUSSION

Since the enactment of Kolaka Regent Regulation Number 24 of 2019, the Regional Revenue Agency has full authority to implement this policy. The strategic step of adopting digital technology in the tax administration process is part of a broader effort to create a more efficient and transparent government system. Additionally,

various measures have been undertaken to ensure the successful implementation of this system, which aims to enhance the management of Regional Revenue.

According to Edwards (1980), the success of policy implementation depends on several essential variables. These include effective communication, adequate resources, a supportive disposition from the implementers, and a conducive bureaucratic structure. Therefore, the Regional Revenue Agency must understand and optimize these variables to achieve the desired results.

A. Communication

Effective communication is a critical variable for the Regional Revenue Agency's success in implementing online-based local tax collection policies. Meticulous and patient communication processes are necessary to avoid misunderstandings that could arise due to the complexity of the policy (Marua & Muzakkir, 2023). Therefore, the Regional Revenue Agency has developed an efficient communication system to ensure that information about the online-based local tax collection policy is clearly conveyed to all involved parties.

The public awareness activities conducted by the Regional Revenue Agency before implementing the online-based local tax collection serve as an example of effective communication implementation. According to the Secretary of the Regional Revenue Agency[1], these activities include explaining the legal basis, taxpayers' rights and obligations, and how to use tax recording devices. These sessions also involve distributing written notifications about applicable regulations and rates, serving as educational tools for the community.

Restaurant owner[2] and hotel owner[3] confirm that they have received sufficient information about this policy. They emphasize that the Regional Revenue Agency has clarified their rights, obligations, and the penalties associated with online-based local tax collection. This communicative effort shows that the Regional Revenue Agency is committed to educating taxpayers and tax subjects to be more cooperative in fulfilling their tax obligations.

On another front, the Regional Revenue Agency has strategically partnered with Bank Sultra's Kolaka Branch. The Head of the Data Collection and Determination Division[4] states that Bank Sultra provides all tax recording devices. This collaboration strengthens the technical and financial infrastructure, enabling a smoother and more accurate process. It highlights the importance of inter-agency communication in addressing the challenges of online-based local tax collection.

---

[1]Interview Results with the Secretary of the Regional Revenue Agency of Kolaka Regency, on March 28, 2022.

[2]Interview Results with Mr. HA, Restaurant Owner in Kolaka Regency, on April 4, 2022.

[3]Interview Results with Mr. UD, Hotel Owner in Kolaka Regency, on April 4, 2022.

[4]Interview Results with the Head of the Data Collection and Determination Division of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.

In terms of enforcement, the Head of the Data Collection and Determination Division[5] has effectively communicated in imposing sanctions on violators. So far, warnings have been issued to four taxpayers who breached the regulations, complete with a follow-up declaration letter. This action underscores the Regional Revenue Agency's commitment to applying the rules consistently and fairly while maintaining clear and open communication with taxpayers.

Thus, the communication variable in the policy implementation by the Regional Revenue Agency can be considered successful and effective. Efficient communication between the Regional Revenue Agency and Bank Sultra and comprehensive outreach to taxpayers has shown positive results in implementing online-based local taxes. The diffusion of innovation theory highlights the importance of communication in spreading and accepting innovation (Druzhynina et al., 2020). In this context, successful communication facilitates the public's acceptance of new technology and enhances compliance and responsiveness to tax obligations.

B. Resources

Human resources and facilities are essential for the Regional Revenue Agency to implement online-based local tax collection policies. Success depends on optimizing existing resources, which includes enhancing human resource capabilities and acquiring and managing sufficient facilities (Asmah et al., 2022). It includes the adaptability in responding to changes in the work environment and the technical challenges arising from using new technologies (Irmayani et al., 2023).

According to the Head of the Data Collection and Determination Division[6], the Corruption Eradication Commission recommends online local tax collection. In response, the Regional Revenue Agency has rapidly met these requirements by installing 174 tax recording devices. However, a gap exists between the number of devices and the available human resources, creating challenges in effective monitoring. Currently, only 14 officers, consisting of 4 monitors and ten collectors, are available, indicating an urgent need to increase personnel.

The Secretary of the Regional Revenue Agency[7] and Collecting Officer[8] acknowledge that with the current number of officers, supervising 174 recording devices across two subdistricts—Kolaka and Latambaga—is not optimal. They note that many business operators, such as lodging, restaurants, and entertainment

---

[5]Interview Results with the Head of the Data Collection and Determination Division of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.

[6]Interview Results with the Head of the Data Collection and Determination Division of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.

[7]Interview Results with the Secretary of the Regional Revenue Agency of Kolaka Regency, on March 28, 2022.

[8]Interview Results with the Collecting Officer of the Regional Revenue Agency of Kolaka Regency, on March 31, 2022.

venues, do not fully utilize the installed tax recording devices. Ideally, 23 to 28 officers are necessary to manage these tasks effectively, indicating that the current human resource management is insufficient to support the effectiveness of the online-based local tax system.

As for facility resources in the context of implementing the online-based local tax collection policy, significant challenges are evident (Romdonih, 2019). The Head of the Data Collection and Determination Division[9] points out that 174 tax recording devices have been installed in hotels, restaurants, and entertainment venues. This distribution initially focuses on sectors that significantly contribute to regional revenue from taxes. Although the number of installed devices is limited, their distribution is considered strategic in initiating the application of the online-based system in several important sectors.

The Recipient Treasurer of the Regional Revenue Agency[10] admits that significant funding limitations exist despite full support for implementing the online-based local tax system. These limitations hinder the expansion of monitoring activities and the addition of field officers needed for more effective supervision of tax recording devices. This barrier confirms that, despite the willingness to expand the system's coverage to all subdistricts and all types of taxes, the realization of these plans is still constrained by the existing budget.

Thus, resource variables have proven to be a significant constraint in implementing an online-based policy for local tax and retribution collection. The inadequate allocation of human and facility resources directly impacts the effectiveness of this policy implementation. This condition aligns with the resource theory in public policy, which asserts that the success of policy implementation heavily depends on resource availability and efficient management (Arafat et al., 2022). The challenges the Regional Revenue Agency faced, from the limited number of tax recording devices to insufficient officers, highlight the need for increased investment in human resources and technology. Therefore, more comprehensive and strategic budget planning in the next Regional Budget Revenue and Expenditure is crucial to ensure broader and more effective supervision and to achieve overall public policy goals.

C. Disposition

The effectiveness of policy implementation by the Regional Revenue Agency significantly relies on the disposition or attitude of the implementers, which involves commitment, honesty, and a democratic nature in carrying out their duties (Yulianti et al., 2019). Compliance with Kolaka Regent Regulation Number

---

[9]Interview Results with the Head of the Data Collection and Determination Division of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.
[10]Interview Results with the Recipient Treasurer of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.

24 of 2019 directly measures this commitment, specifically aimed at enhancing efficiency and transparency in the governance of the online-based payment and collection system for local tax and retribution. By effectively implementing this regulation, the Regional Revenue Agency strives to simplify the process for taxpayers, thereby actively increasing compliance and maximizing revenue from the local tax and retribution sector.

Moreover, the activities involved in local tax and retribution collection include gathering data on tax objects and subjects, determining the amount of tax due, and conducting online-based billing and monitoring. The implemented network system allows for integrating various subsystems electronically, strengthening the structure of online-based local tax collection through a self-assessment system (Asnawi, 2023). In this system, taxpayers are responsible for calculating, determining, depositing, and reporting the taxes due. Meanwhile, the Regional Revenue Agency focuses on monitoring and verifying the accuracy of data provided through various documents such as Tax Notification Letters (SPT), Tax Determination Letters (SKP), and Local Tax Notification Letters (SPTPD).

The Secretary of the Regional Revenue Agency[11] clarifies that implementing Kolaka Regent Regulation Number 24 of 2019 not only fulfills the mandate of Law Number 28 of 2009 and Kolaka Regency Regulation Number 3 of 2011 but also has a strategic goal to expedite reporting, enhance transparency, and improve the accuracy of tax revenue data. Thus, the success of this policy heavily depends on the cheerful disposition of all members of the Regional Revenue Agency, who must uphold principles of commitment, honesty, and openness in every operational aspect. Their involvement and proactive attitude will determine how the policy can be successfully implemented, ensuring that the online-based payment and collection system for local tax and retribution effectively improves public service and fiscal accountability.

In the context of the Regional Revenue Agency's disposition to implement an online-based policy for local tax and retribution collection, testimonials from various business operators indicate the positive impact of the implemented system. A hotel owner[12] describes the tax payment process through the online-based system that requires him to enter guest data into the tax recording device. This process is followed by issuing a payment receipt showing the amount of tax due. Subsequently, the payment is made to Bank Sultra, and Regional Revenue Agency officers coordinate with the bank to reconcile the tax deposit data. This mechanism confirms the efficiency brought by the electronic system in managing and depositing taxes.

---

[11]Interview Results with the Secretary of the Regional Revenue Agency of Kolaka Regency, on March 28, 2022.
[12]Interview Results with Mr. SN, Hotel Owner in Kolaka Regency, on April 5, 2022.

A restaurant owner also reinforces the benefits of this system, highlighting how the shift from manual tax calculation to an online-based system has reduced the complexity of managing his tax obligations. Mr. SC[13] states that the new system simplifies the calculation of taxes due and allows for direct payments to Bank Sultra, ensuring that tax funds reach the local treasury without additional hassle. This shows how technology can optimize administrative processes and support transparency and accuracy in tax management.

Similarly, an entertainment venue owner[14] describes the ease experienced in calculating and paying taxes thanks to the implementation of the online-based system. This positive experience indicates that adopting technology in tax collection simplifies the payment and calculation process and enhances taxpayer satisfaction. These overall testimonials illustrate how the disposition and commitment of the Regional Revenue Agency towards effective technology implementation in the local tax and retribution system play a crucial role in speeding up and improving processes while contributing to an increase in Regional Revenue.

The primary goal of the Regional Revenue Agency in implementing an online-based policy for local tax and retribution collection is to increase Regional Revenue. Kolaka Regent Regulation Number 24 of 2019 establishes five types of local tax and retribution that, if effectively implemented, are expected to increase Kolaka Regency's Regional Revenue significantly. However, the realization of this policy shows that to date, only three of the five types of local tax and retribution have been successfully implemented.

The Secretary of the Regional Revenue Agency[15] reveals that out of the five planned types of local tax and retribution, only three have been successfully implemented: hotel tax, restaurant tax, and entertainment tax. This limitation reflects the disposition and commitment of the Regional Revenue Agency to face technical and administrative challenges during the implementation process. Although successful in implementing these three types of local tax, there is still a gap in achieving the targets, influenced by budget factors and operational capacity.

Table 1. Target and Realization of Online-Based Collection for Local Tax in 2021

No	Types of Local Taxes	Target (IDR)	Realization	
			(IDR)	(%)
1	Hotel Tax	950,329,227	933,655,200	98.25%
2	Restaurant Tax	1,495,422,507	1,110,000,000	74.23%
3	Entertainment Tax	486,430,386	330,000,000	67.84%
	Total	**2,932,182,120**	**2,373,655,200**	**80.95%**

Source: Data processed from Regional Revenue Agency (2022)

[13]Interview Results with Mr. SC, Restaurant Owner in Kolaka Regency, on April 5, 2022.
[14]Interview Results with Mrs. SU, Entertainment Venue Owner in Kolaka Regency, on April 4, 2022.
[15]Interview Results with the Secretary of the Regional Revenue Agency of Kolaka Regency, on March 28, 2022.

In 2021, the Regional Revenue Agency collected 80.95% of the set target, amounting to IDR 2,373,655,200 from IDR 2,932,182,120. This achievement indicates progress, yet there remains substantial room for improvement. The unimplemented parking tax and other local retributions indicate serious obstacles to fulfilling this policy's potential revenue. The limited budget allocated is a major hindering factor that requires strategic attention and solutions in future regional budget planning to enable broader and more effective policy implementation.

Thus, the disposition variable in the policy implementation by the Regional Revenue Agency has demonstrated exemplary commitment to carrying out the online-based collection of local tax and retribution, although it has not yet achieved 100% collection targets and has not implemented all types of taxes regulated in the policy. According to policy implementation theory, conflicts and ambiguities in policy can affect implementation outcomes (Ulandari et al., 2024), reflected in the limited target achievement by the Regional Revenue Agency. This suboptimal performance indicates a need for strategy adjustment and increased resource allocation to support policy effectiveness. Furthermore, enhancing communication and cooperation with banking parties and reorganizing budget priorities may help accelerate the implementation of remaining policies and achieve more comprehensive tax collection targets.

D. Bureaucratic Structure

Bureaucratic structure plays a crucial role in ensuring the effectiveness and success of policies (Wijaya & Aprilia, 2020). The Regional Revenue Agency involves various organizations and agencies, each playing specific roles that collectively support the tax collection process. According to the Secretary of the Regional Revenue Agency[16], entities involved include Bank Sultra's Kolaka Branch, the Regional Revenue Agency itself, the Civil Service Police Unit, Non-Governmental Organizations, and Youth Organizations. The main focus of the Regional Revenue Agency in this structure is to oversee the use of tax recording devices by taxpayers, a vital task to ensure accuracy and compliance in the tax collection process.

Each entity's involvement is detailed further by the Head of the Data Collection and Determination Division[17]. Bank Sultra, for example, not only provides the tax recording devices but also is responsible for the network and maintenance of these devices, in accordance with Kolaka Regent Regulation Number 24 of 2019. The Civil Service Police Unit acts as the enforcer of local regulations, while Non-Governmental Organizations and Youth Organizations contribute to monitoring policy implementation. This shows that the bureaucratic structure focuses not only on administrative arrangements but also on law enforcement and community

---

[16]Interview Results with the Secretary of the Regional Revenue Agency of Kolaka Regency, on March 28, 2022.

[17]Interview Results with the Head of the Data Collection and Determination Division of the Regional Revenue Agency of Kolaka Regency, on March 29, 2022.

oversight, all of which are crucial for creating an effective and responsive system (Ningsih et al., 2022).

Thus, the bureaucratic structure variable in implementing an online-based policy for local tax and retribution collection by the Regional Revenue Agency of Kolaka Regency has functioned well, showing effective coordination and collaboration among the involved agencies and organizations, in line with the theory of organizational structure in public policy research, which emphasizes the importance of an organized and functional bureaucratic structure in policy implementation (Huang & Gao, 2021). In this case, the cooperation between the Regional Revenue Agency, Bank Sultra, the Civil Service Police Unit, and non-governmental and youth organizations has strengthened the process of online-based local tax collection. This structure not only enhances efficiency in supervision and tax collection but also accelerates technological adjustments and law enforcement, improving transparency and accountability in the management of local taxes. This solid bureaucratic structure provides a strong foundation for policy success and the enhancement of Regional Revenue (Syahrial & Anjarsari, 2023).

CONCLUSIONS AND SUGGESTIONS

Based on the results and discussion, it can be concluded that implementing an online-based policy for local tax and retribution collection by the Regional Revenue Agency has made significant progress in several vital variables. The communication variable has been successful and effective, facilitating the acceptance of new technology and enhancing compliance with local taxes through efficient communication between the Regional Revenue Agency and Bank Sultra and comprehensive public awareness efforts. However, the resource variable remains a significant constraint, with the inadequate allocation of human resources and facilities directly impacting policy effectiveness. The disposition variable shows exemplary commitment, though there are still obstacles in achieving tax collection targets and implementing all types of local tax and retribution. Meanwhile, the bureaucratic structure variable has functioned well, demonstrating effective coordination and collaboration that have strengthened the tax collection process and enhanced transparency and accountability in managing local taxes. This overall process underscores the importance of an organized and functional bureaucratic structure in the success of public policy implementation.

Based on the conclusions above, it is recommended that the Regional Revenue Agency enhance coordination with local government to advocate for a more significant allocation in the Regional Budget Revenue and Expenditure, which will allow for the purchase of adequate tax recording devices to address current limitations. The Regency House of Representatives and the Regent of Kolaka Regency should prioritize the procurement of technological infrastructure in the discussion of the Regional

Budget Revenue and Expenditure, ensuring that the resource shortages faced by the Regional Revenue Agency can be overcome, thereby enabling the expansion and increased effectiveness of the online-based payment and collection system for local tax and retribution. For business operators, it is crucial to comply with the use of tax recording devices during transactions as a way to support local government policies in enhancing transparency and accuracy of tax data. These improvements will not only support the smooth operation of the Regional Revenue Agency but also contribute to increased Regional Revenue that can be used for further development in Kolaka Regency.

REFERENCES

Arafat, A., Syahrir, S. N., & Triani, N. (2022). Implementation of the Tourism Park Development Program in Unamendaa Village. *SIGn Journal of Social Science, 3*(1), 55-74. https://doi.org/10.37276/sjss.v3i1.322

Asmah, A., Wardani, D. E. K., & Raodiah, R. (2022). Large-Scale Social Restrictions and National Economic Recovery during the Covid-19 Pandemic: Laws and Regulations Implementation Strategy. *SIGn Jurnal Hukum, 3*(2), 121-134. https://doi.org/10.37276/sjh.v3i2.158

Asnawi, M. (2023). Fraud in Tax Evasion Decision: Effect on Financial Pressure, Tax Investigation and the Perceived Probability of Audit. *Migration Letters, 20*(5), 303-314. https://doi.org/10.59670/ml.v20i5.3545

Cuadrado-Ballesteros, B., & Bisogno, M. (2022). Budget Transparency and Financial Sustainability. *Journal of Public Budgeting, Accounting & Financial Management, 34*(6), 210-234. https://doi.org/10.1108/JPBAFM-02-2022-0025

Druzhynina, V., Likhonosova, G., Lutsenko, G., & Kushal, I. (2020). Innovative Technology in Terms of Socio-Economic Value Diffusion: Accounting and Analytical Support. *European Journal of Sustainable Development, 9*(3), 476-489. https://doi.org/10.14207/ejsd.2020.v9n3p476

Edwards, G. C. (1980). *Implementing Public Policy*. Congressional Quarterly Press.

Gebreyesus, S. A. (2020). Comparative Analysis of Government Revenue and Expenditures In The Case of the Federal Government of Ethiopia. *International Journal of Social, Political and Economic Research, 7*(3), 544-555. https://doi.org/10.46291/IJOSPERvol7iss3pp544-555

Government Regulation in Lieu of Law of the Republic of Indonesia Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2008 Number 211, Supplement to the State Gazette of the Republic of Indonesia Number 4953). https://peraturan.go.id/id/perppu-no-5-tahun-2008

Government Regulation of the Republic of Indonesia Number 71 of 2019 on Organization of Electronic Systems and Transactions (State Gazette of the Republic of Indonesia of 2019 Number 185, Supplement to the State Gazette of the Republic of Indonesia Number 6400). https://peraturan.go.id/id/pp-no-71-tahun-2019

Huang, G., & Gao, X. (2021). Enterprise Organization Structure Driven by Network Upgrade Research on Flattening Mechanism. *International Journal of Social Science and Education Research, 4*(4), 278-290. https://doi.org/10.6918/IJOSSER.202104_4(4).0041

Irmayani, I., Hapsa, H., Marzuki, M., & Bakari, Y. (2023). River Rock Gathering Practices and Their Impact on the Taliabo Village Community. *SIGn Journal of Social Science, 3*(2), 122-136. https://doi.org/10.37276/sjss.v3i2.327

Kamal, M. (2019). Hubungan Pemerintahan Daerah dalam Mengelola Pendapatan Asli Daerah (PAD) Berdasarkan Undang-Undang 23 Tahun 2014. *SIGn Jurnal Hukum, 1*(1), 18-28. https://doi.org/10.37276/sjh.v1i1.32

Law of the Republic of Indonesia Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/739

Law of the Republic of Indonesia Number 9 of 1994 on Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1994 Number 59, Supplement to the State Gazette of the Republic of Indonesia Number 3566). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/489

Law of the Republic of Indonesia Number 16 of 2000 on the Second Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2000 Number 126, Supplement to the State Gazette of the Republic of Indonesia Number 3984). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/380

Law of the Republic of Indonesia Number 28 of 2007 on the Third Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 2007 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 4740). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/107

Law of the Republic of Indonesia Number 16 of 2009 on Enactment of Government Regulation in Lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures Into Law (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/533

Law of the Republic of Indonesia Number 28 of 2009 on Regional Taxes and Regional Retribution (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 5049). https://jdih.dpr.go.id/setjen/detail-dokumen/tipe/uu/id/545

Leliya, L., & Afiyah, F. (2016). Efektivitas Sistem Pembayaran Pajak Daerah Online dalam Peningkatan Pendapatan Daerah Kota Cirebon. *Al-Mustashfa: Jurnal Penelitian Hukum Ekonomi Syariah, 4*(2), 158-177.

Maharani, M., Sabaruddin, A., & Maulid, M. (2023). The Role of Actors in Retribution Policy at the Kea-Kea Nature Tourism Park. *SIGn Journal of Social Science, 4*(1), 12-36. https://doi.org/10.37276/sjss.v4i1.330

Marua, A., & Muzakkir, A. K. (2023). Fajar.co.id Political Reporting: A Study on Editorial Policy Related to the Makassar Mayoral Election. *SIGn Journal of Social Science, 3*(2), 75-87. https://doi.org/10.37276/sjss.v3i2.324

Neuman, W. L. (2003). *Metodologi Penelitian Sosial: Pendekatan Kualitatif dan Kuantitatif* (Trans. by E. T. Sofia). PT. Indeks.

Ningsih, S., Agusman, Y., Asis, L. A., Hidayat, R., & Muzakkir, A. K. (2022). The Supervisory Function of PT ASDP over Ferry Service Providers at Kolaka Port. *SIGn Journal of Social Science, 3*(1), 38-54. https://doi.org/10.37276/sjss.v3i1.321

Putra, R. E. (2019). Analisis Kontribusi Pajak Hotel, Pajak Restoran dan Pajak Hiburan dalam Meningkatkan Pendapatan Asli Daerah (PAD) Kota Batam Tahun 2014-2018. *Measurement: Jurnal Akuntansi, 13*(2), 131-141. https://doi.org/10.33373/mja.v13i2.2079

Qi, Y., & Azmi, A. C. (2021). Factors Affecting Electronic Invoice Adoption and Tax Compliance Process Efficiency. *Transforming Government: People, Process and Policy, 15*(1), 150-168. https://doi.org/10.1108/TG-04-2020-0070

Ramadhani, A. M., Agusman, Y., Ashari, A., & Hidayat, R. (2023). Enhancing Regional Revenue through Restaurant Taxes by Implementing Tapping Boxes. *SIGn Journal of Social Science, 3*(2), 102-121. https://doi.org/10.37276/sjss.v3i2.326

Regent Regulation of Kolaka Number 24 of 2019 on Online-Based Payment and Collection of Local Taxes and Local Retribution (Regency Gazette of Kolaka of 2019 Number 24).

Regional Regulation of Kolaka Regency Number 3 of 2011 on Local Taxes of Kolaka Regency (Regency Gazette of Kolaka of 2011 Number 3, Supplement to the Regency Gazette of Kolaka Number 3). https://peraturan.bpk.go.id/Details/14899/perda-kab-kolaka-no-3-tahun-2011

Romdonih, F. (2019). Perencanaan dan Pengembangan Sumber Daya Terhadap Industri Pariwisata di Perkampungan Budaya Betawi Setu Babakan Serengseng Sawah Jagakarsa Jakarta Selatan Provinsi DKI Jakarta. *JENIUS (Jurnal Ilmiah Manajemen Sumber Daya Manusia), 2*(3), 374-393. https://doi.org/10.32493/jjsdm.v2i3.3015

Setyowati, M. S., Utami, N. D., Saragih, A. H., & Hendrawan, A. (2020). Blockchain Technology Application for Value-Added Tax Systems. *Journal of Open Innovation: Technology, Market, and Complexity, 6*(4), 1-27. https://doi.org/10.3390/joitmc6040156

Syahrial, S., & Anjarsari, H. (2023). The Gastronomic Branding Strategies of Bugis-Makassar Traditional Treats in Starred Hotels. *SIGn Journal of Social Science, 3*(2), 137-152. https://doi.org/10.37276/sjss.v3i2.328

Ulandari, U., Azhari, A., & Hidayat, R. (2024). Integration of Sustainable Development Goals into the Popalia Village Government Work Plan. *SIGn Journal of Social Science, 4*(2), 100-113. https://doi.org/10.37276/sjss.v4i2.336

Whitney, F. L. (1960). *The Elements of Research*. Prentice-Hall, Inc.

Wijaya, R., & Aprilia, R. (2020). Implementasi Kebijakan Publik dalam Pengelolaan Dana Desa di Kecamatan Martapura Kabupaten Ogan Komering Ulu Timur. *Jurnal Kebijakan Pemerintahan, 3*(2), 75-83. https://doi.org/10.33701/jkp.v3i2.1377

Yulianti, R., Bekti, H., Irawati, I., & Sintaningrum, S. (2019). Efek Disposisi Pejabat Pengelola Informasi Publik di Dalam Implementasi Kebijakan Keterbukaan Informasi Publik di Lingkungan Pemerintahan Provinsi Banten. *Jurnal Administrasi Publik, 10*(1), 130-153. https://doi.org/10.31506/jap.v10i1.5989