

## The Effect Of Hotel Tax Collection, Restaurant Tax And Entertainment Tax On The Original Regional Density In Medan City

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### Abstract

This study aims to examine the effect of hotel tax collection, restaurant tax and entertainment tax on the original regional density in Medan City. This study used time series data for 2016-2020 obtained from the Medan City Regional Tax and Levy Management Agency. The data analysis method used is the multiple linear regression method with the help of SPSS 25. The results of the study partially showed that the Hotel Tax had a positive and significant effect on Regional Original Income in Medan City, Restaurant Tax had a positive and significant effect on Regional Original Income in Medan City, and Entertainment Tax showed results of negative and insignificant effects on Regional Original Income in Medan City. Simultaneously, the simultaneous results of the variables hotel tax, restaurant tax, and entertainment tax have a positive and significant effect on the original regional income in Medan city.

**Keywords:** Hotel Tax, Restaurant Tax, and Entertainment Tax, Local Original Income.

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### Introduction

With regional autonomy, local governments are encouraged to be creative in finding sources of regional income that can support regional expenditure financing. This can be obtained from various alternative sources of funds collected by the regions. The Law on Local Government stipulates that local taxes and levies are one of the sources of acceptance that come from within the regions and can be developed according to the conditions of each region. Local taxes consist of various types of taxes that can be collected by the government with various aspects of people's lives. Each of the types of regional taxes and levies has its own object, subject, tariff and various provisions of imposition, which may differ from other types of regional taxes or levies. In the implementation of local government and improving services to the community and carrying out regional development, the regions need adequate sources of revenue, one of the sources of regional revenue is from local original income (PAD).

Medan City as the capital of north Sumatra province is the largest city on the island of Sumatra which is located in the eastern area of the island of Sumatra. The city of Medan has tourist attractions, shopping and entertainment locations as one of the mainstays in the tourism sector that is able to attract tourists both foreign and domestic to come to medan city. This can make a large increase that supports the income of hotels, inns, restaurants and entertainment venues so as to increase the contribution to regional original income (PAD), besides that there are also many entrepreneurs who build hotel facilities, restaurants and entertainment venues, this can be seen from the increasing number of hotels, restaurants and entertainment every year in the city of Medan. Hotel tax, restaurant tax and entertainment tax are income in the regional tax sector in Medan City and as one of the sources of income for local original income (PAD).

Hotel Tax, Restaurant Tax, and Entertainment Tax are types of Regional Taxes whose potential is growing along with the attention of supporting components, namely the service and tourism sectors in regional development policies. The types of taxes above describe the amount of potential regional income for the development of a region. Policies and strategies that can be carried out by local governments to increase regional revenues, one of which is calculating the potential for Regional Native Income (PAD)

Hotel tax is one of the largest sources of income for local income in Medan City. The Medan City Government strongly encourages the tourism sector to attract tourists to come to Medan City so that many entrepreneurs see the potential for business opportunities to build hotels in Medan City. The development of hotels in Medan city has increased every year.

The restaurant tax also has a considerable role as one of the sources of support for the achievement of Local Original Income. Restaurant tax is a tax on services provided by the restaurant including food and beverage facilities with a fee that has been provided by the restaurant.

In addition to the hotel tax and restaurant tax, the Entertainment Tax also has an important role as one of the regional incomes in Medan City. Entertainment tax is a tax on entertainment services and whereas entertainment is any type of spectacle, show, game or crowd that is enjoyed for a fee. The city of Medan is one of the big cities in Indonesia that has a variety of entertainment venues that are in great demand by the people of Medan City. The development of Medan City with a number of existing entertainment centers certainly makes entertainment tax revenues to the Original Income of the Medan City Area improve.

The results of previous research conducted by Nabila Suha Bahmid and Herry Wahyudi (2018) using Hotel Tax and Entertainment Tax on the increase in Regional Original Income in Medan City in 2012-2016, namely that there was no effect of hotel tax collection on increasing regional original income and there was an effect of collecting Entertainment Tax on regional original income.

## LITERATURE REVIEW

### Local Revenue (PAD)

Local original income is a source that can be used by local governments in financing all activities from the regions for one calendar year, local original income (PAD) can be obtained from local taxes, regional levies, the results of segregated regional wealth management, and other legitimate local original income.

According to Ardhani (2011) local revenue is a source that can finance or source of financing for local governments in creating regional development, so the Central Government expects that local governments can develop and increase the results of PAD to the maximum to finance all development or infrastructure, regional infrastructure in the APBD. The better the PAD of a region, the greater the Capital Expenditure Allocation.

### Hotel Tax

In Law Number 28 of 2009 Article 1 numbers 20 and 21, hotel tax is a tax on services provided by the hotel. According to Samudra (2015: 167-168), "a hotel is a form of business that uses a building or a part of it that is specially provided, where everyone can stay and eat and get services and other facilities with payment". Those included in the definition of hotels are Gubug Pariwisata (*Cottage*) , Motel, Inn, Wisma Pariwisata, Pesanggrahan (*Hostel*) , Youth Hostel ( Youth Hostel) , Pondok Pariwisata (Home Stay) , Restaurant / Restaurant

Hotel tax is collected on services provided by the hotel with payment, including supporting services as a completeness of the hotel which in its nature provides convenience and comfort, including sports and entertainment facilities.

Based on the results of research by Zainul Fikri (2017) stated in his research entitled "The Effect of Hotel Tax, Restaurant Tax and Entertainment Tax on The Original Income of Batu City Area" shows that Hotel Tax has a positive and significant effect on the original income of the Batu City area.

### Restaurant Tax

A restaurant is a facility that provides food and/or beverages with a fee, which includes restaurants, cafeterias, canteens, stalls, bars, and the like including food/catering services. Restaurant Tax is a tax levied on restaurant service. Restaurant tax is a tax on services provided by restaurants including food and beverage provider facilities with a fee that has been provided by the restaurant (Anggoro 2017: 160).

Based on the results of research from Dessy Fadina Lubis (2017) stated in her research entitled "The effect of Hotel Tax Revenue, Restaurant Tax, Billboard Tax and Road Crossing Tax on Local Original Income in Simalungun Regency Government" showed that partial testing showed that Restaurant Tax had a significant effect on PAD.

### Entertainment Tax

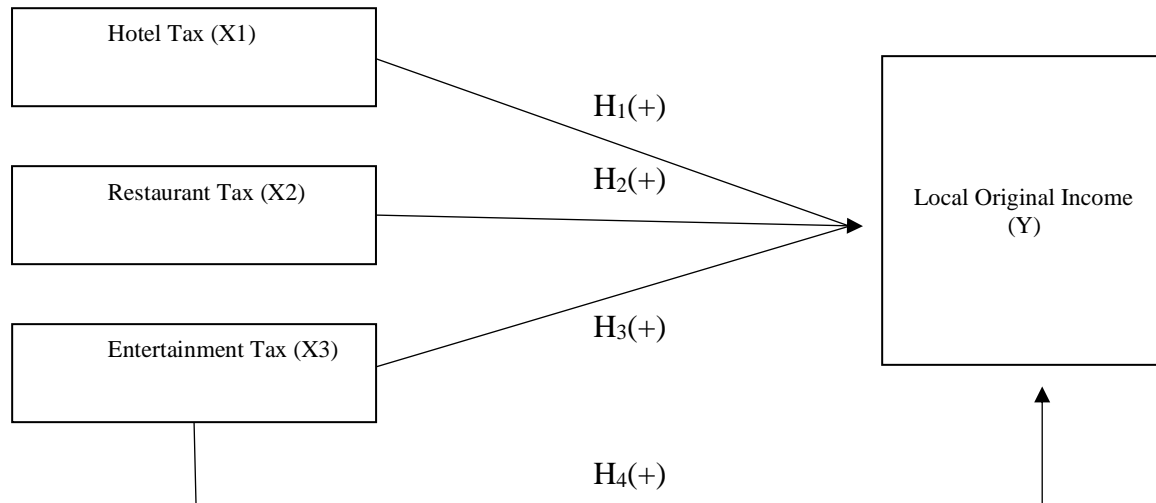
According to Oyok Abuyamin (2012:362) The entertainment tax is a tax on the administration of entertainment. Meanwhile, what is meant by entertainment is all kinds of spectacles, shows, games or crowds that are enjoyed for a fee. The imposition of entertainment tax is not absolutely available in all regencies or cities in

Indonesia. This is because the organizers are autonomous so that the regions have the authority to impose or not impose a type of District or City tax.

Based on the results of research from Zainul Fikri (2017) stated in his research entitled "The Effect of Hotel Tax, Restaurant Tax and Entertainment Tax on The Original Income of Batu City Area" shows that entertainment tax has a positive and significant effect on the original regional income in Batu City.

### Conceptual Framework

In this study, the effect of Hotel Tax, Restaurant Tax and Entertainment Tax on Local Revenue in Medan City will be analyzed. So the conceptual framework is described in Gamber 1 as follows:



**Figure 1**  
**Conceptual Framework**

Based on the conceptual framework image above, this study examines whether Hotel Tax, Restaurant Tax and Entertainment Tax have an influence on Regional Original Income in Medan City.

### Research Hypothesis

Based on the explanation above, the hypotheses in this study are:

H<sub>1</sub> : Hotel Tax affects Local Revenue in Medan City (Zainul Fikri, 2017)

H<sub>2</sub> : Restaurant Tax affects Local Revenue in Medan City (Dessy Fadina Lubis, 2017)

H<sub>3</sub> : Entertainment Tax affects Local Revenue in Medan City (Zainul Fikri, 2017).

### RESEARCH METHODS

#### Object and Location of Research

In this study, the variables that became the object of the study were Hotel Tax, Restaurant Tax and Entertainment Tax. And the research location is the Medan City Regional Tax and Levy Management Agency.

#### Types of Research

This research uses quantitative research where this research is sourced from numbers and data which will then be processed using statistical tools for data processing.

#### Population and Sample

The population in this study is the Monthly Report on the Realization of Hotel Tax Revenue, Restaurant Tax, Entertainment Tax and Regional Original Income in Medan City in 2016-2020. Meanwhile, the sampel used in this study is the Monthly Report on the Realization of Hotel Tax Revenue, Restaurant Tax, Entertainment Tax

and Regional Original Income in Medan City from 2016-2020. So that the observations in this study are 60 Monthly Reports of Hotel Tax, Restaurant Tax, Entertainment Tax and Original Income of the Medan City Area from 2016-2020.

### Data Analysis Methods

The data of this study were analyzed and tested with statistical tests, namely descriptive statistics, classical assumption tests, and regression analysis for testing research hypotheses.

### Test of Classical Assumptions

The classical assumption test consists of a normality test, a multicholnearity test, a heteroskedasticity test, and an autocorrelation test

### Multiple Linear Regression Analysis

This study used Multiple Linear Regression Analysis using the *E-Views* program. *E-Views* is a *Windows-based* computer program used for statistical analysis and econometrics of a time-type type.

### Hypothesis Testing

Hypothesis testing in this study uses partial testing (t test), simultaneous testing (F test) and determination coefficient testing.

## RESULTS AND DISCUSSION

### Descriptive Statistif

Based on the results of the data processed, the descriptive statistical values of the variables of hotel tax, restaurant tax, entertainment tax and local original income in Table 1 are as follows:

**Table 1**  
**Descriptive Statistical Test Results**

	Pad	Ph	Pr	PHB
Mean	22.72800	23.27873	21.46378	25.44582
Median	22.88295	23.30547	21.82748	25.47771
Maximum	23.28565	23.71801	22.40257	25.55641
Minimum	19.62942	22.16085	15.62488	25.07326
Std. Dev.	0.655965	0.297188	1.292452	0.113248
Skewness	-3.410484	-1.279705	-3.421385	-1.445919
Kurtosis	15.74563	5.537519	14.97580	4.861871
Jarque-Fallow	522.4419	32.47396	475.6080	29.57323
Probability	0.000000	0.000000	0.000000	0.000000
Sum	1363.680	1396.724	1287.827	1526.749
Sum Sq. Dev.	25.38712	5.210924	98.55551	0.756688
Observations	60	60	60	60

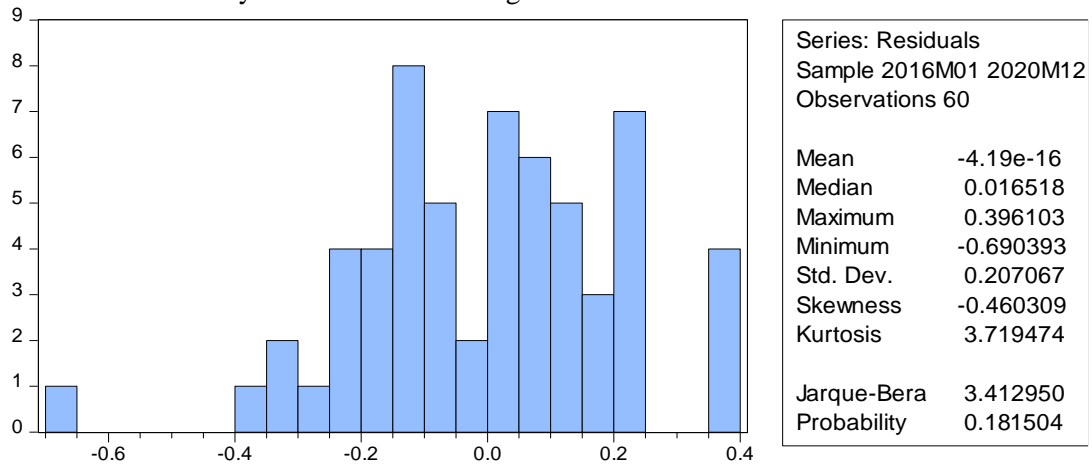
From the test results above, it is known that:

1. It is known that the average value (mean) of PAD is 22.72800 and the standard deviation value of PAD is 0.655965. While the minimum value of PAD is 19.62942 and the maximum value of PAD is 23.28565.
2. The average value (mean) of Hotel Tax is 23.27873 and the standard deviation value of Hotel Tax is 0.297188. While the minimum value of Hotel Tax is 22.16085 and the maximum value of Hotel Tax is 23.71801.
3. The average value (mean) of the Restaurant Tax is 21.46378 and the standard deviation value of the Restaurant Tax is 1.292452. While the minimum value of Restaurant Tax is 15.62488 and the maximum value of Restaurant Tax is 22.40257.
4. The average value (mean) of the Entertainment Tax is 25.44582 and the standard deviation value of the Entertainment Tax is 0.113248. While the minimum value of entertainment tax is 25.07326 and the maximum value of hotel tax is 25.55641.

## Test of Classical Assumptions

### Normality Test

The results of the normality test can be seen in Figure 2 below.



**Figure 2**  
**Normality Graph**

Based on the picture above, it can be seen that the Probability value in the Jarque-Bera test is 0.181504 where the value is above the standard error value (5%). Therefore, it can be concluded that in this study it is normally distributed.

### Heteroskedasticity Test

The results of the heteroskedasticity test can be seen in Table 2 below:

**Table 2**  
**Heteroskedasticity test results (*glejser*)**

Variables	Coefficient	Std. Error	t-Statistics	Prob.
C	6.989886	3.753195	1.862383	0.0678
Ph	0.037776	0.089760	0.420860	0.6755
Pr	0.021288	0.021009	1.013269	0.3153
PHB	0.264567	0.171317	1.544315	0.1281

Source : research results, 2022

Based on the table above, it can be seen that all free variables in the Glajser test are above 0.05. Therefore it can be concluded that there were no symptoms of heteroskedasticity in this study

### Multicollinearity Test

The following are the results of the multicollinearity test which can be seen in Table 3 below:

**Table 3**  
**Multicollinearity Test Results**

	Ph	Pr	PHB
Ph	1	0.7129045238773156	0.1917838469585021
Pr	0.7129045238773156	1	-0.2652260066575874
PHB	0.1917838469585021	-0.2652260066575874	1

Source : research results, 2022

Based on the table above, it shows that this model is free from multicollinearity problems by looking at *the output* between independent variables in regression, there is no *output* that exceeds 0.8.

### Autocorrelation Test

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

**Table 4**  
**Autocorrelation Test Results**

R-squared	0.041861	Mean dependent var	-4.19E-16
Adjusted R-squared	0.046855	S.D. dependent var	0.207067
S.E. of regression	0.211863	Akaike info criterion	0.171119
Sum squared resid	2.423829	Schwarz criterion	0.038315
Likelihood logs	11.13357	Hannan-Quinn criter.	0.089198
F-statistics	0.471856	Durbin-Watson stat	1.921088
Prob(F-statistics)	0.795572		

Source: research results, 2022

The auto correlation test can be seen in Tabel 4 *Durbin Watson* values in this study. *Durbin Watson's* value in this study was 1.921088. The value is between the tolerance values in the auto correlation test, namely -2 and 2. Therefore, it can be concluded that this study is free from autocorrelation symptoms, meaning that in this research model there is no correlation disorder between the time periods used in each variable.

### Multiple Regression Analysis

The results of the data processor can be seen in Table 5 and also in the following regression equation:

**Table 5**  
**Multiple Linear Regression Data Results**

Variables	Coefficient	Std. Error	t-Statistics	Prob.
C	8.106753	6.719040	1.206534	0.2327
Ph	0.470822	0.160690	2.930006	0.0049
Pr	0.395149	0.037610	10.50640	0.0000
PHB	-0.189433	0.306695	-0.617661	0.5393
R-squared	0.900354	Mean dependent var	22.72800	
Adjusted R-squared	0.895016	S.D. dependent var	0.655965	
S.E. of regression	0.212541	Akaike info criterion	0.195023	
Sum squared resid	2.529727	Schwarz criterion	0.055400	
Likelihood logs	9.850685	Hannan-Quinn criter.	0.140409	
F-statistics	168.6630	Durbin-Watson stat	1.691970	
Prob(F-statistics)	0.000000			

Source : Research results, 2022

Based on the table above, the results of the multiple linear regression analysis equation can be written as follows:

$$PAD = 8.10675260407 + 0.470822081873PH + 0.395149081131PR - 0.189433386737PHB$$

Based on the equation resulting from multiple line regression above, it is interpreted as follows:

1. Constant Value of 8.106753 means that if variable X1 or hotel tax, X2 or restaurant tax and X3 or entertainment tax is of constant or fixed value then variable Y (PAD) has a fixed value of 8.106753%.
2. The coefficient of the Hotel Tax variable has a value of 0.470822 this shows that the hotel tax variable has a positive effect on PAD, if hotel tax revenue increases by 1% then the pad income of medan city increases by 0.470822%
3. The variable coefficient of Restaurant Tax has a value of 0.395149 this shows that the restaurant tax variable has a positive effect on PAD, if restaurant tax revenue increases by 1% then medan city PAD income increases by 0.395149%.
4. The coefficient of the Entertainment Tax variable has a value of -0.189433 this shows that the entertainment tax variable negatively affects the PAD, if the entertainment tax revenue increases by 1% then the pad income of the city of medan decreases by 0.189433%.

### Hypothesis testing

#### Partial test (T test)

Here are the partial test results in this study:

**Table 6**  
**T-Test Results**

Variable free	t-statistics	t-table	Probability	Information
Hotel Tax	2.930006	1.67203	0.0049	Significant
Restaurant Tax	10.50640	1.67203	0.0000	Significant
Entertainment Tax	-0.617661	1.67203	0.5393	Insignificant

Source: Research results, 2022.

Based on the table above, it can be seen that the hotel tax variable has a t-count value > the t-table ( $2.930006 > 1.67203$ ) with a probability (0.0049) which means that the hotel tax variable has a positive and significant effect on local income. Furthermore, the restaurant tax variable has a t-count value > t-table ( $10.50640 > 1.67203$ ) with a probability (0.0000) which means that the restaurant tax variable has a positive and significant effect on the original income of the region. Furthermore, the entertainment tax variable has a t-count value > t-table ( $-0.617661 < 1.67203$ ) with a probability (0.5393) which means that the entertainment tax variable has a negative and insignificant effect on the original income of the region.

#### Simultaneous Test (f-test)

The following are the results of simultaneous testing (Test f) in this study:

**Table 7**  
**Test Result f**

f-statistics	f-table	Probability	Information
168.6630	2.77	0.000000	Significant

Source: research results, 2022

Based on the table above, it can be seen that the F-calculated value is 168.6630 while the f-table value is 2.77 with a significance level of 5% or 0.05. So it can be concluded that the value of F-count > f-table is ( $168.6630 > 2.77$ ) which means that together the variables of hotel tax, restaurant tax and entertainment tax have a positive and significant effect on the original income of the area in the city of Medan. This can be seen from the significant probability of  $0.000000 < 0.05$ .



**Coefficient of Determination ( $R^2$ )**

To find out how much the model's ability to describe bound variables can be seen from the *Adjusted R-Square value*.

**Table 8**  
**Coefficient of Determination Results**

R-squared	0.900354	Mean dependent var	22.72800
<b>Adjusted R-squared</b>	<b>0.895016</b>	S.D. dependent var	0.655965
S.E. of regression	0.212541	Akaike info criterion	-0.195023
Sum squared resid	2.529727	Schwarz criterion	-0.055400
Likelihood logs	9.850685	Hannan-Quinn criter.	-0.140409
F-statistics	168.6630	Durbin-Watson stat	1.691970
Prob(F-statistics)	0.000000		

Source: research results, 2022

Based on the table above, it can be seen that the adjusted *R-squared* value in this study is 0.895016, this shows that the magnitude of the hotel tax, restaurant tax and entertainment tax variables is able to explain the original regional income variable of 89.50% while the remaining 10.50% is influenced by other variables outside this study.

**Discussion****The Effect of Hotel Tax on Local Revenue in Medan City**

Based on the test results on Tabel 6 shows that hotel tax has a positive and significant effect on local revenue in Medan City. This is evident from the results of statistical testing with values ( $t\text{-count} > t\text{-table}$ ) namely ( $2.930006 > 1.67203$ ) and probability values ( $0.0049 < 0.05$ ). with the conclusion that the Hotel Tax has a positive and significant effect on the Local Revenue in the City.

The results of this study are in line with research conducted by (Zainul Fikri, 2017) which concluded that Hotel Tax has a positive and significant influence on Regional Original Income.

**Effect of Restaurant Tax on Local Revenue**

Based on the test results on Tabel 6 shows that restaurant tax has a positive and significant effect on local revenues in Medan City. This is the most common from the test results statistically with values ( $t\text{-count} > t\text{-table}$ ) namely ( $10.50640 > 1.67203$ ) and probability values ( $0.0000 < 0.05$ ). with the conclusion that the Restaurant Tax has a positive and significant effect on the Original Regional Income in Medan City.

The results of this study are in line with research conducted by (Dessy Fadina Lubis, 2017) which concluded that restaurant tax has a positive and significant influence on local income.

**Effect of Entertainment Tax on Local Revenue**

Based on the test results on Tabel 6, it shows that the Entertainment Tax has a negative and insignificant effect on the Original Income of the area in Medan City. This is evident from the results of statistical testing with values ( $t\text{-count} > t\text{-table}$ ) namely ( $-0.617661 < 1.67203$ ) and probability values ( $0.5393 > 0.05$ ). with the conclusion that the Entertainment Tax has a negative and insignificant effect on local revenues in Medan City.

The results of this study contradict the previous research conducted by (Zainul Fikri, 2017) which found that the Entertainment Tax had a positive and significant effect on Regional Original Income. Thus, the results of this study show that entertainment tax is not necessarily a factor that indicates PAD in Medan City.



### Effect of Hotel Tax, Restaurant Tax and Entertainment Tax on Local Original Income

Based on the test results on Tabel 7 shows that Hotel Tax, Restaurant Tax and Entertainment Tax simultaneously have an effect on Local Original Income. This is proven based on the F test shown in Table 4.7, an F-count value of 168.6630 with a significant result of 0.000000. While the F-table is 2.77, So the value of F-count = 168.6630 is greater than the value of f-table = 2.77, with a significant value of 0.000000 less than 0.05. This shows that the variable value of hotel tax, restaurant tax and entertainment tax together has a positive and significant effect on local revenue.

### COVER

#### Conclusion

Based on the results of research conducted by this method of multiple linear regression analysis, the following conclusions can be drawn.

1. Partially the variables used in this study, Hotel Tax, Restaurant Tax and entertainment tax. The Hotel Tax Variable shows a positive and significant effect on Regional Original Income in Medan City, Restaurant Tax shows a positive and significant effect on Regional Original Income in Medan City and Entertainment Tax shows results that have a negative and insignificant effect on Regional Original Income in Medan City.
2. The simultaneous results of the variable Hotel Tax, Restaurant Tax and Entertainment Tax show positive and significant results on Local Original Income in Medan City
3. The value of the Coefficient of Determination (*R-Squared*) in this study was 0.895016, meaning that the variase of the dependent variable, namely Regional Original Income, was able to be explained by the hotel tax, restaurant tax and entertainment tax variables of 89.50% while the remaining 10.50% was influenced by other variables outside the study.
4. Hotel Tax Revenue, Restaurant Tax and Entertainment Tax in Medan City From 2016-2019 it has increased every year but in 2020 it has decreased due to the *Covid-19 pandemic*.

#### Suggestion

Some suggestions that the author can give include:

1. The Medan City Regional Tax and Levy Management Agency must pay attention to the mechanism and workings of the apparatus for implementing tax supervision and conduct socialization to facilitate and increase the collection of hotel taxes, restaurant taxes and entertainment taxes so that the higher the achievement of revenue and will further affect the original regional income.
2. For taxpayers, it should be the hotel taxpayer, restaurant tax and entertainment tax responsible for reporting his income and paying taxes on the maintenance of hotels, restaurants and entertainment carried out and carrying out the implementation in accordance with applicable laws and regulations. Considering that the taxes owed by them have an important meaning for the development of Medan City.
3. The effective and fair application of sanctions should be for those who commit annulment for no apparent reason or even attempt to avoid paying taxes subject to sanctions that should not only be in the form of fines or other sanctions that can have a deterrent effect.

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#### **Laws and Regulations :**

- Law Number 32 of 2004 as a refinement of Law Number 1999 concerning Financial Balance between the central and regional governments .
- Law Number 28 of 2009 concerning hotel tax.
- Medan mayor regulation number 11 of 2020 concerning quarantine
- Health In order to accelerate the handling of corona virus disease 2019 (COVID-19) in Medan City .
- Law Number 33 of 2004 concerning Financial Balance between the central and regional levels