



## Analysis of the Impact of Covid-19 on Hotel and Restaurant Tax Revenue in Bandung City in 2020

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### ABSTRACT

The implementation of the Java-Bali Community Activity Restrictions (IRCA) has an impact on all sectors of society. The response to It policy was a decrease in economic activity through the tourism sector which resulted in a decrease in Bandung City's Original Regional Revenue (ROI) in 2020, which was around IDR 319 billion, even though income from the tourism sector contributed 24 % of revenue to ROI. This study was conducted to analyze how the impact of the Covid-19 pandemic on Regional Original Income (ROI) sourced from hotel and restaurant taxes. The author is interested in studying, namely: a) knowing what sectors in local taxes are affected, and b) how is the role of local taxes in the economic development of the city of Bandung. This research is a qualitative descriptive study using library research methods using the available literature, namely scientific journals, secondary data, and other sources relevant to the research objectives. The results of It study are Bandung City Regional Tax revenue which has decreased by IDR 159.701.335449 for hotel tax and IDR 155.958.801.270 for restaurant tax. The impact of the decline in revenue from local taxes is the delay in the realization of welfare programs for the people of Bandung City which are sourced from taxes. Bandung City Regional Tax revenue which decreased by IDR 159.701.335449 for hotel tax and IDR 155.958.801.270 for restaurant tax. The impact of the decline in revenue from local taxes is the delay in the realization of welfare programs for the people of Bandung City which are sourced from taxes. Bandung City Regional Tax revenue which decreased by IDR 159.701.335449 for hotel tax and IDR 155.958.801.270 for restaurant tax. The impact of the decline in revenue from local taxes is the delay in the realization of welfare programs for the people of Bandung City which are sourced from taxes.

## 1. INTRODUCTION

Coronavirus Disease (Covid-19) is an infectious disease that has the potential to cause a public health emergency (Telaumbanua, 2020). Covid-19 is also caused by the SARS-CoV-2 virus. Reporting from Kompas.com (2020) the World Health Organization (WHO) has designated Covid-19 as a global pandemic. Where the World Health Organization or WHO decision was issued when the Covid-19 virus has spread in 118 countries and infected more than 121,000 people in Asia, Europe, the Middle East, and America. Indonesia for the first time the case of Covid-19 occurred on March 2, 2020 through two Indonesian Citizens who were infected after making contact with Foreign Citizens (Indonesia.go.id, 2020). The Indonesian government responded to It by establishing a national emergency status for Covid-19 and establishing a Task Force for the Acceleration of Handling Coronavirus Disease (Covid-19) with the National Disaster Management Agency or BNPB as the coordinator of the task force (bnpb.go.id, 2020). The number of confirmed cases until September 18, 2021 reached 4,188,529 (covid19.go.id, 2021). The increasing number of confirmed cases is quite high, which has not even been 2 years since the discovery of cases in Indonesia and has now reached 4 million people who have been confirmed to have been exposed to the Covid-19 virus. Then the next policy response of the Government of Indonesia to be carried out is to impose Large-Scale Social Restrictions (LSSR), starting from May 4, 2020. After the Large-Scale Social Restriction or LSSR policy was carried out, it did not have a significant impact in reducing confirmed cases of Covid-19. Then to continue to suppress the spread of the Covid-19 virus, the government made a follow-up policy after the Large-Scale Social Restrictions (LSSR) was completed, namely the Implementation of the Java-Bali Community Activity Restrictions (IRCA) in early January 2021 and until now a new policy has been implemented, namely IRCA. levels 3 and 4. The Policy for the Implementation of Restrictions on Community Activities (IRCA) also has an impact on all sectors of society, both directly and indirectly. The implementation of strict policies in limiting community activities, especially in Java and Bali, requires companies to implement a work from home system, namely 75% of workers, then teaching and learning activities are carried out online, eating places are limited to a maximum of 20 minutes, and shopping centers or malls are not allowed to

operate. The public is also advised not to carry out circular migration flows such as for Work for Office (WFO), returning home or going home, as well as for vacations. As a result, the tourism sector is the sector most affected by the regulation. West Java as the province with the largest population in Indonesia, of course, this policy affects the tourism sector, especially the provincial capital, namely Bandung City. The Regional Leadership Body of the Indonesian Hotel and Restaurant Association stated that as many as 560 hotels and 280 restaurants in the West Java region must be closed (Merdeka.com, 2021). The Bandung City Culture and Tourism Office noted that there was a decline in domestic tourist arrivals visiting Bandung City which reached 50% (humas.bandung.go.id, 2021). The decline in tourists was also a decline in the residential and lodging sector as indicated by the number of hotel occupancy below 10% (kliknusae.com, 2021). It is because the city of Bandung, which is the capital city of West Java Province, is one of the places where the population mobilizes for work or vacation. The city of Bandung, with its many tourism sites, has been impacted by the implementation of Community Activity Restrictions or IRCA and has had an impact on the decline in the tourism sector. The decline in economic activity through the tourism sector has an impact on the decline in Bandung City Regional Original Revenue (ROI) in 2020, which is around IDR 319 billion. It is also due to a decrease in income from the tourism sector which contributes 24 % of revenue to ROI (humas.bandung.go.id, 2021). This study was conducted to analyze how the impact of the Covid-19 pandemic on Regional Original Income (ROI) sourced from hotel and restaurant taxes. The author is interested in studying, namely: a) knowing what sectors in local taxes are affected, and b) how is the role of local taxes in the economic development of the city of Bandung.

## 2. LITERATURE REVIEW

As material for theoretical studies in this study, this research refers to regulations related to local revenue, information and the results of previous studies that have been carried out by other researchers. In Article 1 of Law Number 33 of 2004 concerning Regional Original Income, hereinafter referred to as ROI, Regional Original Revenue (ROI) is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations. ROI aims to give authority to Regional Governments, to fund the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization (djpk.kemenkeu, 2021). Regional original income (ROI) is the main source of regional financing, therefore economic capacity can be measured from the size of the contribution given by ROI to the APBD, The more the contribution of regional original income (ROI) to the RREB, the smaller the regional attachment to the center as an effect of implementing regional autonomy on real and responsible principles (Rinaldi, 2014). Local governments also collect regional levies as a source of regional original income, as for the types of provincial taxes that are included in the Regional Original Revenue (ROI), namely: (1) Motor Vehicle Tax, (2) Fuel Tax, (3) Surface Water Tax, (4) Cigarette Tax. The types of taxes that are included in local revenue (ROI) at the City/Regency level are: (1) Hotel Tax, (2) Restaurant Tax, (3) Advertising Tax, (4) Street Lighting Tax, (5) Non-Mineral Tax. Rock and Metal, (6) Parking tariff tax, (7) Groundwater tax, (8) Swallow's nest tax, (9) Land and building tax, (10) Hotel and Building Duty. The same research has been carried out by several previous researchers. Research on the impact of the Covid-19 pandemic on tax revenues has recently become a high topic or issue related to the impact of the Covid-19 pandemic on the economic sector, as was done by Dito Aditia DN, et al. According to research (Dito et al, 2021) the impact of the Covid-19 pandemic has caused low investor sentiment towards the market which in turn led the market to tend to be negative. It is because there is a decrease in people's income and results in a decrease in demand which reduces the output produced. And according to (Taib & Supriana, 2020) stated that the Covid-19 pandemic also has implications for the economic level of the community to decline, the state's economic deficit, school education is closed, Many industrial and business sectors are closed, increasing the unemployment rate in the community. In addition to the national economy, the Covid-19 pandemic will also affect the level of income in the regional sector, namely regional original income in the RREB. Local revenue (ROI) is an important component in achieving the success and objectives of regional development. ROI determines the capacity of the region in carrying out government functions, both public services and development. The higher and greater the ratio of ROI to total regional income shows independence in financing all obligations for regional development. It is because Regional Original Income (ROI) is a source of regional revenue originating from within the region itself. In research (Anjelia Onibala et al, 2021) where the impact of the covid-19 pandemic causes a decrease in regional level financial performance. It is because of the pandemic which has an impact on the sector of regional financial revenue sources, one of which is taxes. According to (Walakandou, 2013) tax revenues make a large contribution to ROI each year, so that it can affect the amount of ROI received. In addition, according to (Anasta & Nengsih, 2019) the greater the receipt of regional taxes and regional levies generated by a region, the greater the ROI received by the region and shows the ability to implement fiscal decentralization and reduced dependence on the central government. In the study Apridiyanti (2019) also added that ROI simultaneously had a significant effect on the financial performance of local governments. In addition, according to (Mamesa, 1995) Regional original income is considered as an alternative to obtain additional funds that can be used for various expenditure purposes determined by the region itself, especially routine needs. Therefore, the increase in income is something that every region wants. Based on the results of previous research, it was shown that the Covid-19 pandemic had a sluggish effect and a weakening of the economy caused by reduced income from economic sources. The existence of Covid-19 which hampers the economy, both the micro economy, namely individuals and the macro economy, which has an impact on other sectors, is affected. In addition, sources of income in the regional economy that are a contribution to local revenue are also partly affected by the Covid-19 pandemic. For this reason, the literature proves that there is an influence of Covid-19 on economic

Andriansyah, et al. Analysis of the Impact of Covid-19 on Hotel and Restaurant Tax Revenue in Bandung City in 2020 sources, including local revenue. However, each region has its own potential resources and shows that there is no further research on the effect of the Covid-19 pandemic on the source of local revenue originating from taxes in the city of Bandung.

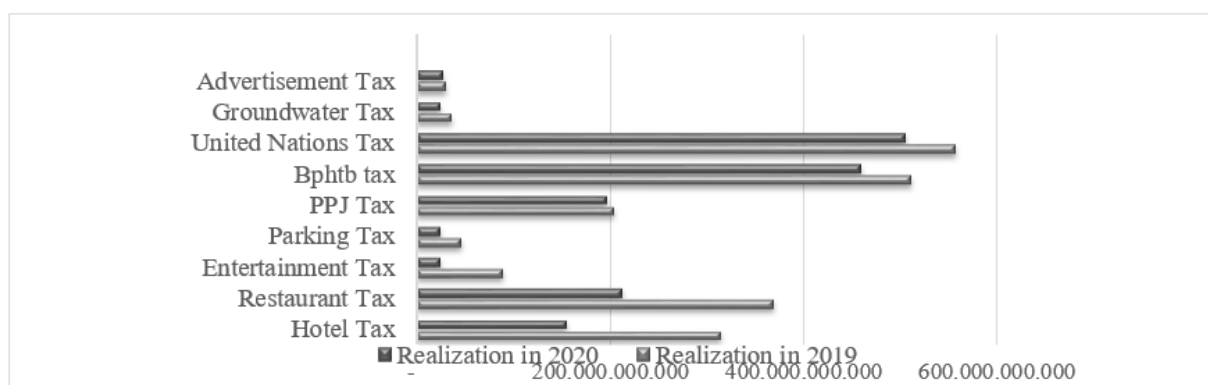
### 3. METHODOLOGY

This research is a qualitative descriptive study using library research, namely research that aims to obtain theoretical data by studying and reading literature that has to do with research problems (Arikunto, 2014). This research is structured based on an inductive reasoning pattern that is concluding from relevant theories to achieve the objectives of this research. In this study, an assessment of the concepts and theories and facts used was carried out based on the available literature, namely scientific journals, secondary data, and other sources relevant to the research objectives. The type of data used in this research is secondary data. According to (Sugiyono, 2013), secondary data sources are sources that do not directly provide data to data collectors. The data was obtained from the publications of related institutions such as Bappeda Bandung City, Regional Economic and Financial Studies of West Java Province, Bandung City data portal. The approach to analyzing the data used is the Secondary Data Analysis approach.

### 4. RESULT AND DISCUSSION

#### 4.1 Analysis of the Impact of Covid-19 on Hotel and Restaurant Tax Revenue in Bandung City in 2020

This section will discuss how the impact of Covid-19 on Regional Tax Revenue, especially on hotel and restaurant taxes in the city of Bandung. As a result of the implementation of various policies that limit the space for human movement in order to ensure life safety, such as Large-Scale Social Restrictions (LSSR), the Enforcement of Restrictions on Community Activities (IRCA), the tourism sector is the sector most severely affected. Especially the hotel and restaurant sector. In the following table, it is presented how the changes in Bandung City's local tax revenue from before the pandemic, namely in 2019 and during the pandemic, namely in 2020.



Source: Bandung City Data Portal (processed)

**Figure 1.** Bandung City Regional Tax Revenue in Rupiah for 2019-2020

Based on Figure 1, it can be seen that almost all sources of tax revenue decreased significantly. The total tax revenue of Bandung City in 2019 is IDR 2,154,579,165,162 and the total tax revenue of Bandung City in 2020 is IDR 1,629,188,481,446. It shows that Bandung City's tax revenue in 2020 is based on the 2019 base year with a %age decrease in tax revenue of 24 %. The sources of tax revenue in the city of Bandung which have decreased significantly and experienced a drastic decline are hotel taxes, restaurant taxes and entertainment taxes. The respective amounts of the decrease from 2019 to 2020 are: IDR 159,701,335,449 for hotel tax, IDR 155,958,801,270 for restaurant tax, and IDR 63,923,802,100 for entertainment tax. In addition, another study conducted by Wahyuningsih & Soesilawati (2021) showed the same results. According to (Wahyuningsih, 2021) during the Covid-19 pandemic, tax revenues tend to decline, It shows that the impact of the Covid-19 pandemic is very large on local tax revenues. It proves that the Covid-19 pandemic has an effect on income and the realization of revenue from regional revenue sources. Similarly, in the city of Bandung, the Covid-19 pandemic directly affected local revenue, with one source of revenue experiencing a significant decline, namely from the tax revenue sector. The data and description of the realization of tax revenues in the city of Bandung will be more complete in the next discussion.

**Table 1.** Bandung City Tax Revenue 2020

No	Tax Type	Target (IDR)	Realization (IDR)	Percentage (%)
[1]	Hotel Tax	1.333,000,000,000	154.422.542.379	115
[2]	Restaurant tax	2,000,000,000,000,000	212.685.094.158	106
[3]	Entertainment Tax	223,000,000,000	24,780,208,424	111
[4]	Parking Tax	192,000,000,000	24,299,717,312	126
[5]	PPJ . Tax	1,900,000,000,000,000	196,089.005,182	103

No	Tax Type	Target (IDR)	Realization (IDR)	Percentage (%)
[6]	Bphtb Pajak tax	6,419,320,000,000	459,561,116,999	71
[7]	United Nations Tax	5,000,000,000,000,000	505,193,534,229	101
[8]	Groundwater Tax	225,000,000,000	24,545,337,848	109
[9]	Advertisement tax	220,000,000,000	27,611,924,915	125
	<b>Total</b>	<b>1,751,232,000,000</b>	<b>1,629,188,481,446</b>	<b>-</b>

Source: Bandung City Data Portal

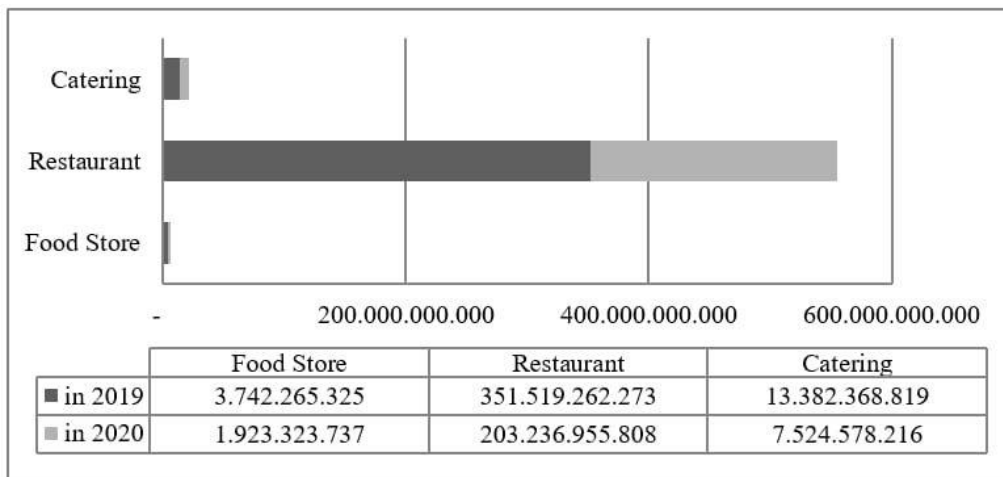
From the table above, it shows 9 sources of tax revenue, where from all sources of tax revenue for the realization of tax revenue in the city of Bandung none of them reached the target in accordance with the attached one from the Bandung City Regional Revenue and Expenditure Budget (RREB) 2020. In the Bandung City Budget. In 2020, the total target of Bandung City tax revenue from 9 sources of tax revenue is IDR 1,751,232,000,000- and what is realized is only IDR 1,629,188,481,446- from all sources of tax revenue in the City of Bandung or tax revenues in the City of Bandung in 2020 only realized 93 % of the target of the Bandung City Regional Revenue and Expenditure Budget (RREB) in 2020. The highest percentage of tax revenue realization in the City of Bandung against the Target in the Regional Revenue and Expenditure Budget (RREB) of Bandung City in 2020 is the highest, namely from the Parking Tax of 126 % and comes from the advertising tax of 125 %. The lowest percentage comes from the Land and Building Rights Acquisition Tax (BPHTB) of 71 % and Land and Building Tax (LBT) of 101 %. From the discussion above, where the sources of tax revenue that experienced a significant decrease in 2020 over the 2019 base year are hotel taxes with a realization percentage of 115 %, restaurant taxes with a realization of 106 % and entertainment taxes with a realization of 111 % of the Regional Revenue and Expenditure Budget (RREB) Bandung City in 2020. To view hotel tax data.

**Table 2.** Bandung City Hotel Tax Revenue 2019-2020

No	Hotel Type	Year 2019 (IDR)	Year 2020 (IDR)	Information
[1]	1 star	1,597,668,931	1,117,360,084	Down
[2]	2 star	18,653,594,417	47,788,897,564	Ride
[3]	3 stars	49,062,019,590	18,150,667,355	Down
[4]	4 stars	119,907,653,680	108,523,728,604	Down
[5]	5 star	86,538,733,020	84,344,398,082	Down
[6]	Jasmine 1	5,485,621,969	5,722,080,290	Ride
[7]	Jasmine 2	5,800,107,306	6,275,476,087	Ride
[8]	Jasmine 3	21,070,678,828	21,438,409,971	Ride
[9]	Inn	5,827,800,091	5,112,190,396	Down
	<b>Total</b>	<b>313,403,877,832</b>	<b>298,473,208,433</b>	<b>Down</b>

Source: Bandung City Data Portal

Table 2 shows that the decrease in tax revenue from hotels significantly decreased in 3-star hotels, followed by a decrease in 4-star and 5-star hotels. In 3-star hotels in 2020 over the 2019 base year, there was a decrease of IDR 30,911,352,235 or a decrease of IDR 30,911,352,235. 63, then 4-star hotels experienced a decline of 9 % and 5-star hotels experienced a decline of 2.5 %. If you look at the type of classification of 1-star hotels, Melati 1 2 3 and Inns, there are no significant changes. However, there was a significant increase in the number of receipts from 2-star hotels, where the type of 2-star hotel experienced an increase of IDR 29,135,303,147 or an increase of 61 % in 2020 over the 2019 base year. However, in general, tax revenue in Bandung City in 2020 experienced a decline, where in 2020 the total realized tax revenue was IDR 298,473,208,433 while realized tax revenue in 2019 was IDR 313,403,877,832, or hotel tax revenue in the city. Bandung in 2020 on the basis of 2019 decreased by IDR 14,930,669,399 or decreased by 5 %. The significant decline was the public's response to the government's policy of restricting travel to anywhere and was also followed by the closure of various tourist destinations. Even though the city of Bandung is a city known for its tourism, of course, with the closure of tourist attractions, there are no tourists who come and stay at hotels in the city of Bandung. In addition, in Nur Umatin, et al (2021) showed the same results in their study. Where according to (Umatin et al., 2021) states that government policies in implementing LSSR affect hotel tax revenues which have decreased during the Covid-19 pandemic. In addition, according to (Syamsuddin, 2021), the impact of Covid-19 on the hotel tax target is a negative impact, namely reducing the hotel tax revenue target. It proves that the Covid-19 pandemic has greatly affected hotel tax receipts and reduced hotel tax revenues, including hotel taxes in Bandung City, which decreased in 2020. In addition, the decline in Bandung City local tax revenues was not only in terms of hotel taxes, but also in terms of hotel taxes. in terms of restaurant taxes.



Source: Bandung City Data Portal (processed)

**Figure 2.** Bandung City Restaurant Tax Revenue based on Classification in Rupiah 2019-2020

Figure 2. shows that the Bandung City government received greater restaurant tax revenue in 2019 compared to 2020. The total Bandung City restaurant tax revenue in 2019 was IDR 368,643,896,417 while the Bandung City restaurant tax revenue in 2020 was 212,684. 857,761, or a decrease of IDR 155,959,038,656 or a decrease of 42 %. The largest revenue comes from the restaurant sector, compared to catering and restaurants. It can be seen that the restaurant sector experienced a decline in 2020 over the 2019 base year of IDR 148,282,306,465 or a decrease of 48 %, followed by the catering sector of IDR 5,857,790,603 or decreased by 43 % and restaurants by IDR 1,818,941,588 or down 42 %. The policy of stopping all activities that cause crowds and crowds by the government has resulted in the cessation of a series of events that require large orders for food, such as weddings, seminars, and routine office activities. Although over time, there was an easing by allowing these events to be held, but there were still restrictions on the number of guests or people attending. As a result, food orders are not as high as when conditions were normal before the pandemic. In addition, in the study of Umatin, at al (2021) showed the same results in their research. Where according to (Umatin et al., 2021) states that government policies in implementing LSSR affect restaurant tax revenues which have decreased during the Covid-19 pandemic. In addition, according to (Syamsuddin, 2021), the impact of Covid-19 on the restaurant tax target is a negative impact, namely lowering the restaurant tax revenue target. It shows that the impact of the Covid-19 pandemic has greatly affected the realization of restaurant tax receipts, where restaurant taxes have decreased, including the City of Bandung which experienced a decrease in the realization of restaurant tax revenues due to the Covid-19 pandemic.

Tax is one source of local revenue (ROI). The level of tax revenue from all sectors will also affect the level of ROI in a region. The magnitude of the decrease in tax revenue from both hotels and restaurants certainly affects the structure of Bandung City's Original Regional Revenue (ROI). Whereas the contribution of Regional Taxes to ROI was around 40.91% in 2018. In 2019 the Gross Domestic Product of the City of Bandung at current prices according to business fields was 289,312,253.63 and the Economic Growth (EG) of Bandung City in 2020 was minus 2.28 %. Whereas ROI has a significant positive effect on economic growth. Where the higher the ROI, the higher the rate of economic growth. It is because local taxes and levies are returned to the community to develop and grow the regional economy (Setiyawati & Hamzah, 2007). From It, then that tax revenue in the city of Bandung in 2020 only realized Rp1,629,188,481,446 and decreased by 24 % from 2019. It also resulted in an impact on the Economic Growth (EG) of Bandung City which was minus 2.28 % in 2020. In addition, Regional Original Income is also useful for describing the success of regional economic development because Regional Original Income is the value of income that is actually received by the region and will be used for development and improving community welfare. The greater the ROI value of an area, the greater the development budget and the more prosperous the community will be (Bapeda: 2011). Regional original income or ROI is a source of local government revenue and will later be allocated to regional expenditures either directly or indirectly. In the realization of the 2020 Bandung City Regional Expenditure Budget (RREB), the realization of direct expenditure was IDR 4,399,494,087,866 and indirect expenditure was IDR 3,298,847,433,841. Tax revenue realized in 2020 is allocated to Bandung City regional expenditures for the implementation of development with the aim of prospering the community. The greater the ROI, the more programs that can be carried out in the context of the welfare of the community. The Bandung City Government has certainly made efforts to achieve the ROI target again in the midst of the pandemic. Policies that are in accordance with the regulations issued during the Covid-19 pandemic. Currently the government's focus is to reduce the number of positive confirmed cases so that the economy returns to normal. The Bandung City government's step is to reallocate the budget for health care. It is in accordance with Permendagri No. 20 of 2020 and Instructions of Permendagri No. 1 of 2020. In Permendagri No. 20 of 2020 Article 2 paragraph 2 "Local governments need to prioritize the use of RREB to anticipate and handle the impact of Covid-19 transmission". The application for handling the impact of Covid-19 is described in more detail in the Instruction of the Minister of Home Affairs Number 1 of 2020 in the Procedure for Accelerating the Prioritization of the Use of Budget Allocations point 1 b for handling economic impacts, including: 1) procurement of food and basic needs in order to maintain regional food security and reduce the impact of panic buying; 2) providing incentives in the form of; a) local tax reduction or exemption; c) extension of revolving fund obligations. The instruction emphasized that the priority of the government's current program is to reduce the number of Covid-19, one of which is to reduce local taxes. The Bandung City Government's

stimulus for tax relief is in the LBT, namely (1) adjusting NJOP, (2) Exemption of Tax Fines, (3) Free LBT for the Poor, (4) Free LBT for Veterans and Discounts for Retirees, (5) Paying LBT with Waste, (6) T-LBT aka LBT Savings, (7) Maturity Date Backward. Currently the City of Bandung only relies on tax revenues from 3 sectors, namely Land and Building Tax (LBT), Customs for Acquisition of Land and Building Rights (BPHTB), and Street Lighting Plows (PJJ). With the steps taken by the Bandung City government regarding the handling and relocation of the budget for health care aimed at reducing the spread of Covid-19 and it is hoped that pandemic will end quickly so that sources of regional income will return to normal and the regional development process will resume as usual. This condition is a big dilemma for the government, on the one hand it wants to boost the economy during the pandemic through various programs that use the Regional Revenue and Expenditure Budget (RREB) funds sourced from Regional Original Income (ROI), but on the one hand ROI itself has experienced a very significant decline which has resulted in a significant decline in revenue. It is because income from ROI revenue sources, one of which is from the tax sector, has decreased. The decrease in tax realization income was also due to the limited space for community mobilization due to the impact of policies carried out by the government to reduce the number of Covid-19 cases, so that people had to stay at home with activities changed to a work for home system. The hope is that the number of confirmed cases of Covid-19 in Bandung will continue to decline so that the economy can gradually recover. So that the planning of the Regional Revenue and Expenditure Budget (RREB) for financing program allocation and for the welfare of the community can be realized according to targets from all sectors of revenue sources. The hope is that the number of confirmed cases of Covid-19 in Bandung will continue to decline so that the economy can gradually recover. So that the planning of the Regional Revenue and Expenditure Budget (RREB) for financing program allocations and for the welfare of the community can be realized according to targets from all sectors of revenue sources. The hope is that the number of confirmed cases of Covid-19 in Bandung will continue to decline so that the economy can gradually recover. So that the planning of the Regional Revenue and Expenditure Budget (RREB) for financing program allocations and for the welfare of the community can be realized according to targets from all sectors of revenue sources.

## 5. CONCLUSIONS

Based on the discussion, almost all sectors of tax revenue in the city of Bandung in 2020 decreased, and the total realized tax revenue in 2020 was IDR 1,629,188,481,446 or a decrease of 24 % and only 93 % of the target of the Bandung City Revenue and Expenditure Budget (RREB) was realized in 2020. The tax sector that experienced the most significant decline due to the impact of the Covid-19 pandemic, namely (1) Hotel Tax, where hotel tax revenues in 2020 decreased by IDR 3-star hotel with a decrease of IDR 30,911,352,235 or 63 %. In addition, there are types of hotels that experienced an increase in tax revenue in 2020, namely 2-star hotels which experienced an increase of IDR 29,135,303,147 or 61 %. (2) Restaurant Tax, where restaurant tax revenues in 2020 decreased by IDR 63,923,802,100, overall restaurant tax revenues realized in 2020 experienced a significant decrease from various types of restaurants. It can be seen that the restaurant sector experienced a decline in 2020 over the 2019 base year of IDR 148,282,306,465 or a decrease of 48 %, followed by the catering sector of IDR 5,857,790,603 or decreased by 43 % and restaurants by IDR 1,818,941,588 or down 42 %. The impact of the decline in revenue from local taxes is the delay in the realization of welfare programs for the people of Bandung City which are sourced from taxes. Because taxes are one of the sources of Regional Original Income (ROI) and Regional Original Income (ROI) is allocated to development programs and community welfare. As for the local government's policy in the revenue stimulus during the Covid-19 pandemic, namely by easing tax payments, one of which is the Land and Building Tax (LBT). However, because the tourism sector has the highest revenue decline, so that the regional original income decreases, reducing the allocation for regional development programs.

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