

NALYSIS OF THE IMPLEMENTATION OF THE TAX ON CERTAIN GOODS AND SERVICES (PBJT) IN THE HOTEL INDUSTRY IN MADIUN CITY BASED ON OF MADIUN CITY NO. 9 OF 2023

MARIA FLORIANA TUTO TUWANAEN

Program Studi D3 Manajemen Pajak, Fakultas Ekonomi Dan Bisnis
Universitas PGRI Madiun
email: florianatuto@gmail.com

Abstrack

Changes to regional tax policy under Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments prompted a revision of the regulations regarding the Tax on Certain Goods and Services (PBJT) specifically for hotel services in Madiun City via Regional Regulation Number 9 of 2023. This change expanded the scope of taxable objects under the PBJT, creating implementation challenges, particularly for boarding house businesses. This study aims to analyze the implementation of the PBJT policy for hotel services in Madiun City, identify obstacles to its application to boarding houses, and analyze changes in the number of taxpayers and revenue following the expansion of the tax base. A descriptive-qualitative approach was employed. Data were gathered through interviews with two officials from the Regional Revenue Agency (BAPENDA) and ten boarding house taxpayers, as well as through observation and the review of regulations and PBJT revenue data from 2019 to 2024. Data analysis involved data reduction, data presentation, conclusion drawing, and triangulation of sources and techniques. The results indicate that policy implementation was carried out through data collection, outreach, guidance, and supervision. The number of taxpayers increased from 178 in 2023 to 246 in 2024; however, actual revenue declined from IDR 8.12 billion to IDR 7.68 billion. Concurrently, the compliance rate among boarding houses based on BAPENDA data dropped from 80.34% in 2022 to 68.94% in 2024. These findings demonstrate that expanding the taxpayer base does not automatically result in a proportional increase in revenue. This situation is linked to limitations in data collection and communication, the administrative capacity of taxpayers, and the fluctuating nature of boarding house income. The study underscores the importance of implementing policies that take into account the characteristics of the taxable object and the capacity of taxpayers, rather than focusing solely on expanding the tax base.

Keywords: *Policy implementation; PBJT on hotel services; taxpayer compliance; boarding houses; locally-generated revenue
pendapatan asli daerah*

A. INTRODUCTION

Local taxes are one of the sources of local revenue that play a crucial role in supporting the financing of local government administration and development. Through local taxes, local governments obtain a source of funding that can be used to provide public services and enhance fiscal autonomy. One type of local tax that underwent regulatory changes following the enactment of Law No. 1 of 2022 on Financial Relations between the Central Government and Local Governments is the Tax on Certain Goods and Services (PBJT). These changes not only concern tax nomenclature but also regulations regarding the tax base, taxpayers, collection mechanisms, and the scope of services subject to local taxes.

The Madiun City Government subsequently implemented these policy changes through Madiun City Regulation No. 9 of 2023 on Local Taxes and Local Fees. One of the PBJT tax bases regulated under this policy is hotel services. The implementation of this policy is crucial because the expanded scope of taxable items requires local governments to make adjustments in data collection, public outreach, collection administration, oversight, and taxpayer guidance. At the same time, taxpayers must also adapt to the applicable tax regulations and procedures. These conditions indicate that the success of the policy is determined not only by the existence of regulations but also by the local government's ability to translate the policy into administrative practices and ensure taxpayer compliance.

In the context of Madiun City, data from BAPENDA show changes in the number of taxpayers and revenue from the Hotel Services Tax (PBJT) during the 2019–2024 period. The number of taxpayers increased from 136 in 2019 to 246 in 2024. The largest increase occurred between 2023 and 2024, rising from 178 to 246 taxpayers. However, this increase in the number of taxpayers was not accompanied by a corresponding increase in revenue collection during the same period. Revenue collection, which reached Rp8,123,855,195 in 2023 decreased to Rp7,683,440,676 in 2024. This situation indicates a mismatch between the expansion of the taxpayer base and revenue growth. Therefore, the increase in the number of taxpayers cannot be

directly viewed as an indicator that policy implementation has resulted in a proportional increase in revenue.

This issue becomes even more significant when viewed from the perspective of compliance. Data from the Madiun City Revenue Agency (BAPENDA) shows that the compliance rate for boarding house taxpayers declined from 80.34% in 2022 to 71.42% in 2023 and 68.94% in 2024. This situation contrasts with hotel taxpayers, who exhibit a relatively higher compliance rate. This difference indicates that the characteristics of the taxable objects and the taxpayers' capacity to understand and fulfill their tax obligations must be taken into account in the PBJT implementation process. Boarding houses have business characteristics that differ from those of hotels, particularly in terms of business scale, administrative systems, experience in meeting tax obligations, and occupancy rate stability. Therefore, the expansion of the tax base must be accompanied by an implementation strategy capable of accommodating the characteristics of taxpayers.

A number of previous studies have shown that the implementation of local taxes still faces challenges in the areas of policy communication, data collection, resources, and taxpayer compliance. Gulo et al. (2022) found that limited resources and low taxpayer awareness are among the obstacles to the implementation of boarding house taxes. Syafiie (2023) noted that data collection and taxpayer awareness remain issues in the implementation of boarding house taxes. Nurhandayani et al. (2024) also found that taxpayer compliance is influenced by understanding of the policy and administrative capacity. Meanwhile, research on the implementation of the PBJT in various regions indicates that the policy transition process following the enactment of Law No. 1 of 2022 still faces challenges in public outreach, data collection, reporting, and oversight. These findings demonstrate that tax policy implementation is not only related to regulatory certainty but also to the government's capacity and taxpayers' ability to adapt to policy changes.

Although research on boarding house taxes and the implementation of the PBJT has been conducted in several regions, there remains a lack of studies that specifically analyze the

implementation of the PBJT for the hospitality sector following Madiun City Regional Regulation No. 9 of 2023 by linking aspects of policy implementation, taxpayer compliance, the expansion of the taxpayer base, and revenue growth. Previous studies have tended to focus separately on collection effectiveness, taxpayer awareness, or administrative constraints. There has been little research explaining how the expansion of the taxpayer base can occur in tandem with changes in compliance rates and revenue realization in the context of PBJT implementation at the local level. This gap serves as a crucial basis for examining the implementation of the PBJT for hotel services in Madiun City more comprehensively.

This study employs George C. Edward III's policy implementation perspective, which encompasses communication, resources, disposition, and bureaucratic structure. This framework is used to analyze how the PBJT policy is translated into data collection, outreach, guidance, reporting, and oversight activities, as well as how these conditions relate to taxpayer compliance. Thus, the contribution of this study lies not only in the context of Madiun City as the research location but also in its effort to explain the misalignment between the growth of the taxpayer base, compliance rates, and revenue trends following changes to the PBJT policy. This perspective underscores that the success of tax policy implementation must be assessed not only by the increase in the number of taxpayers but also by the policy's ability to generate sustainable compliance and revenue.

Based on this background, this study aims to analyze the implementation of the PBJT for hotel services in Madiun City based on Madiun City Regional Regulation No. 9 of 2023, to identify obstacles in policy implementation particularly regarding boarding houses and to analyze changes in the number of taxpayers, compliance rates, and revenue realization following the expansion of the PBJT tax base. The research results are expected to contribute to the development of studies on the implementation of local tax policies while also serving as input for the Madiun City Government in improving the quality of data collection, public outreach, guidance, and supervision of the PBJT for hospitality services.

B. METODE

This study employs a qualitative approach using a descriptive research design to examine the implementation of the Tax on Certain Goods and Services (PBJT) for Hotel Services at boarding houses in Madiun City. This approach was chosen because it provides an in-depth understanding of policy implementation based on actual conditions in the field. The research was conducted at the Madiun City Regional Revenue Agency (BAPENDA), the agency authorized to administer the PBJT for hotel services. Data sources consisted of primary and secondary data.

Primary data were obtained through interviews with two BAPENDA officials responsible for managing the PBJT namely, the Head of the Data Collection and Assessment Subdivision and the Head of the Local Tax Intensification and Extensification Subdivision as well as ten boarding house owners who are registered as PBJT taxpayers. Informants were selected using purposive sampling based on their direct involvement in policy implementation. Secondary data was obtained from official documents, including Madiun City Regulation No. 9 of 2023, Law No. 1 of 2022, as well as data on the number of taxpayers and the realized revenue from the PBJT on Hotel Services for the 2019–2024 period.

Data collection was conducted through observation, semi-structured interviews, and documentation. Observation was used to obtain an overview of the data collection and management of the PBJT; interviews were conducted to gather in-depth information regarding policy implementation, while documentation was used to supplement the research data through archives, regulations, and official reports. Data analysis employed the Miles and Huberman model, which includes data reduction, data presentation, and drawing conclusions. Data validity was tested through source triangulation and methodological triangulation to enhance the credibility of the research findings.

C. HASIL PENELITIAN DAN PEMBAHASAN**1. Changes in the Number of Taxpayers and Collection of PBJT on Hotel Services**

The implementation of Madiun City Regional Regulation No. 9 of 2023 has brought about changes in the administration of the Specific Goods and Services Tax (PBJT) on hotel services in Madiun City. The policy was implemented by the Madiun City Regional Revenue Agency (BAPENDA) through activities such as data collection on taxable objects and taxpayers, public outreach, guidance, and oversight of tax reporting and payment. This policy change was also accompanied by an expansion of the taxpayer base, including boarding houses, which are now classified as taxable objects under the PBJT for hotel services in accordance with applicable regulations.

Data from BAPENDA of Madiun City show changes in the number of taxpayers and the realization of PBJT revenue from hotel services during the 2019–2024 period. This data is presented in Table 1.

Table 1. Number of Taxpayers and Actual Hotel Services PBJT Revenue in Madiun City, 2019-2024

Tahun	Jumlah WP	Target (Rp)	Realisasi (Rp)	Capaian
2019	136	6.505.000.000	6.626.179.761	101,86%
2020	144	3.608.000.000	4.372.533.671	121,20%
2021	146	3.940.000.000	4.651.995.032	118,70%
2022	161	6.125.950.000	7.026.280.556	114,70%
2023	178	6.950.000.000	8.123.855.195	117,00%
2024	246	7.200.000.000	7.683.440.676	106,72%

Source: Madiun City BAPENDA, processed by the researcher, 2026.

Based on Table 1, the number of taxpayers subject to the Hotel Services Tax (PBJT) increased from 136 taxpayers in 2019 to 246 taxpayers in 2024. The largest increase occurred in 2024, rising from 178 taxpayers in 2023 to 246 taxpayers in 2024. This increase indicates an expansion of the taxpayer base following the implementation of Madiun City Regional Regulation No. 9 of 2023.

However, the increase in the number of taxpayers was not accompanied by a consistent rise in actual revenue. Actual revenue rose from Rp6,626,179,761 in 2019 to Rp8,123,855,195 in 2023, but then declined to Rp7,683,440,676 in 2024. Thus, 2024 revealed a significant phenomenon: while the number of taxpayers increased substantially, actual revenue collection actually declined compared to the previous year.

This phenomenon indicates that expanding the tax base does not automatically result in a proportional increase in revenue. An increase in the number of taxpayers must be accompanied by the local government's ability to ensure accurate data collection, taxpayer understanding, reporting compliance, and timely tax payments. Therefore, the number of taxpayers and the amount of revenue collected cannot be used in isolation to assess the success of policy implementation.

The percentage of target achievement also changed. In 2023, revenue achievement reached 117%, while in 2024 it fell to 106.72%. Despite this decline, the 2024 actual revenue still exceeded the set target. Consequently, the decline in the achievement percentage cannot be directly interpreted as a policy failure but should rather be understood as an indication that the growth in the taxpayer base has not yet fully translated into commensurate revenue growth.

This finding is significant because it reveals a gap between the expansion of the taxpayer base and revenue performance. In the context of policy implementation, success is determined not only by the local government's ability to add new taxable objects and

taxpayers but also by its ability to ensure that new taxpayers can understand, fulfill, and maintain their tax obligations.

2. Taxpayer Compliance Rates for the Hotel Services PBJT

In addition to the number of taxpayers and revenue, compliance is a crucial aspect in evaluating the implementation of the hotel services PBJT policy. Differences in characteristics among hotels, inns, and boarding houses can influence taxpayers' adaptation to their tax obligations. Data from the Madiun City BAPENDA regarding taxpayer compliance rates by business type for 2022–2024 is presented in Table 2.

Table 2. Compliance Rates of Hotel Services PBJT Taxpayers in Madiun City, 2022–2024

Tahun	Jenis Usaha	Rasio Patuh	Kriteria
2022	Hotel	100%	Patuh
2022	Penginapan	90,90%	Patuh
2022	Kos	80,34%	Cukup Patuh
2023	Hotel	100%	Patuh
2023	Penginapan	90,90%	Patuh
2023	Kos	71,42%	Cukup Patuh
2024	Hotel	97,22%	Patuh
2024	Penginapan	70%	Cukup Patuh
2024	Kos	68,94%	Cukup Patuh

Source: Madiun City BAPENDA, processed by the researcher, 2026.

Table 2 shows differences in compliance rates among business types. Hotel taxpayers have a relatively high compliance rate, at 100% in 2022 and 2023 and 97.22% in 2024. In contrast, the compliance rate of boarding house taxpayers showed a downward trend, from 80.34% in 2022 to 71.42% in 2023 and 68.94% in 2024.

This decline is one of the study's key findings because it occurred during a period when the total number of taxpayers was increasing. Thus, the expansion of the tax base has not been fully accompanied by improved compliance in the boarding house segment. This situation indicates that the success of policy implementation cannot be measured solely by the increase in the number of taxpayers; it must also consider taxpayers' ability to fulfill their tax obligations sustainably.

Interview data provide an explanation for this situation. All boarding house informants interviewed stated that they were aware of their PBJT obligations and, in principle, had made the required payments. However, administrative data from BAPENDA indicate that the compliance rate among the boarding house taxpayer population remains in the "moderately compliant" category. This discrepancy may arise because the research informants were selected through purposive sampling and were not intended to represent the entire population of boarding house taxpayers.

Differences in compliance levels between hotels and boarding houses may also be linked to taxpayers' experience with tax obligations. Hotels have been operating within the local tax system for a longer period and thus have more established administrative practices. Boarding houses, which are relatively new targets of the policy, require an adaptation process particularly in understanding administrative procedures, reporting requirements, and PBJT payments.

3. Policy Implementation Based on George C. Edward III's Theory

The implementation of the PBJT policy for hotel services in Madiun City was analyzed using George C. Edward III's policy implementation theory, which encompasses four main variables: communication, resources, disposition, and bureaucratic structure. These four variables were used to explain how the policy is translated into administrative activities and how these conditions relate to taxpayer compliance.

Table 3. Analysis of PBJT Implementation Based on Edward III's Theory

Variables	Research Findings	Issues	Implications
Communication	BAPENDA conducts outreach, data collection, notifications, and consultations	Taxpayers' understanding is not yet uniform	Outreach efforts need to be more targeted and sustained
Resources	BAPENDA conducts data collection and oversight, but administrative obstacles are still encountered taxable entities	Business data is not always up to date, and the administrative capacity of taxpayers vary	The database needs to be strengthened, and assistance is needed
Disposition	Officials use a persuasive and educational approach	Compliance is not uniform across business types	The guidance approach needs to be maintained and adapted
Bureaucratic structure	Procedures for data collection, guidance, reporting, and supervision are already in place	Boarding houses differ from hotels	Implementation must take into account the characteristics of the taxable property

a. Communication

In terms of communication, the Madiun City BAPENDA has conducted outreach to taxpayers through direct counseling, notification letters, data collection, and consultations. Based on interviews with BAPENDA officials, the implementation process is carried out in stages, starting from the identification of taxable properties, data verification, outreach, guidance, to monitoring of reporting and payments.

Interviews with ten boarding house taxpayers revealed that most respondents obtained information regarding their PBJT obligations through data collection and outreach activities conducted by BAPENDA. This indicates that policy communication has taken place and has successfully conveyed basic information regarding tax obligations to taxpayers.

However, the existence of public awareness campaigns cannot yet be equated with fully effective policy communication. The declining compliance rate among boarding house owners indicates that there are still issues in the process of understanding and applying tax obligations. Thus, the issue of communication is not merely about whether public awareness campaigns have been conducted, but also whether the information is understood and can be applied by taxpayers.

This situation supports Edward III's view that implementation communication must prioritize the delivery, clarity, and consistency of policies. In the context of boarding houses, communication needs to be tailored to the circumstances of taxpayers, who have different levels of experience and administrative capabilities compared to hotel taxpayers.

b. Resources

Regarding resources, the study identified challenges in the data collection of taxable entities. Some businesses lack comprehensive administrative records; changes in ownership are not always followed by updated data; and there are still businesses that have not reported their business conditions optimally. These conditions indicate that policy implementation requires adequate government resources, particularly for data collection, verification, and oversight.

Resources are also related to taxpayer capacity. Boarding houses generally have a smaller business scale and a simpler administrative system compared to hotels. These differences affect taxpayers' ability to understand and comply with tax procedures.

In addition to administrative capacity, the economic condition of the business also emerged as a key factor from the interviews. The revenue of boarding houses is influenced by occupancy rates, which can fluctuate. When occupancy rates decline, the business's ability to generate funds to meet its tax obligations may also come under strain.

These findings indicate that resources for policy implementation are not only related to the number or capacity of government officials but also include the capacity of taxpayers as the parties responsible for implementing the policies. Therefore, improving compliance requires capacity building on both sides of the implementation process.

c. Disposition

In terms of disposition, policy implementation shows a positive trend. BAPENDA officials employ a persuasive and educational approach through outreach, guidance, and assistance to taxpayers. This approach demonstrates the acceptance of and commitment to policy implementation by government officials.

From the perspective of boarding house taxpayers, the interview results indicate that the informants are, in principle, willing to fulfill their PBJT obligations. These findings suggest that the compliance barriers identified in the study are not primarily manifested in the form of open rejection of the policy. Barriers are more closely associated with understanding, administrative capacity, and the economic conditions of the business.

However, these findings should be understood as limited to the informants interviewed. The study cannot conclude that all boarding house taxpayers accept the policy without objection. The interview data only indicate that the study's informants tend to accept these obligations and strive to fulfill them

d. Bureaucratic Structure

Regarding the bureaucratic structure, the implementation of the PBJT has been carried out in accordance with the provisions of Madiun City Regional Regulation No. 9 of 2023 and the applicable collection mechanisms. The stages of data collection, public outreach, guidance, and supervision form part of the policy implementation process.

The existence of these procedures indicates that, institutionally, BAPENDA already has mechanisms in place to carry out the policy. However, the differing characteristics of the taxable entities necessitate an implementation approach that is not entirely uniform.

Hotels generally have more formal business structures, administrative systems, and record-keeping systems, whereas boarding houses tend to operate on a smaller scale with simpler administrative systems. Therefore, the same normative procedures may encounter varying levels of difficulty when applied to taxable entities with different business characteristics.

These findings indicate that the bureaucratic structure needs to be supported by administrative flexibility and adequate guidance so that policy procedures can be understood and implemented by various groups of taxpayers.

4. Level of Difficulty in Implementing PBJT for Boarding Houses

The implementation of PBJT for boarding houses faces obstacles from both local governments and taxpayers. Based on interviews with BAPENDA officials, the obstacles identified include some taxpayers' lack of understanding regarding the status of boarding houses as PBJT subjects, difficulties in data collection, varying levels of awareness, and fluctuating business economic conditions.

From the taxpayers' perspective, the challenges that arise include additional business burdens, unstable income, and administrative difficulties during the initial stages of policy implementation. The 10% PBJT obligation is perceived by informants as an additional burden in managing their businesses, especially when occupancy rates are unstable and operational costs such as electricity, water, internet, and building maintenance must still be covered.

Based on the informants' statements, some boarding house owners chose not to raise rental rates due to concerns about occupancy rates and business competitiveness. Under these conditions, informants perceive that the additional PBJT obligation could reduce the business's profit margin. This finding indicates that business operators are experiencing economic consequences, although this study did not conduct quantitative measurements of changes in profit or the actual amount of tax burden borne by business owners.

These conditions demonstrate that tax compliance is not only related to knowledge of the rules but also to taxpayers' ability to integrate tax obligations into business management. Therefore, an implementation approach focused solely on data collection and collection must be supplemented with education and administrative assistance.

5. Mismatch Between Tax Base Expansion and Revenue

One of the study's key findings is the mismatch between the growth in the number of taxpayers and actual revenue collection. The number of taxpayers increased from 178 in 2023 to 246 in 2024. However, during the same period, actual revenue decreased from Rp8,123,855,195 to Rp7,683,440,676.

This situation indicates that an increase in the number of taxpayers does not automatically result in higher revenue. This finding is significant because it demonstrates that broadening the tax base is an initial step toward increasing revenue capacity, but the final outcome remains influenced by compliance, ability to pay, levels of business activity, and the effectiveness of tax collection administration.

Data on the compliance rate for boarding houses reinforces this finding. The compliance rate fell from 80.34% in 2022 to 71.42% in 2023 and 68.94% in 2024. Thus, the tax base expansion that occurred in 2024 coincided with a relatively low compliance rate among boarding houses.

This phenomenon cannot be directly interpreted to mean that the expansion of the tax base caused a decline in revenue. This study employs a descriptive qualitative approach and is therefore not designed to test causal relationships. However, the data indicate a mismatch between the growth in the number of taxpayers and revenue trends, which warrants attention in evaluating policy implementation.

Thus, the success of the PBJT policy cannot be assessed solely based on the number of taxable entities successfully registered. The evaluation must also consider whether new

taxpayers are able to consistently fulfill their tax obligations and whether the government's administrative system is capable of managing this expansion of the tax base.

6. Comparison with Previous Research

The findings of this study align with the research by Gulo et al. (2022) in Banyumas Regency, which found that limited resources and low taxpayer awareness posed obstacles to the implementation of boarding house taxes. This similarity is evident in the issues of data collection, understanding, and resource capacity in reaching boarding house taxpayers.

The study's findings also align with the research by Syafie (2023) in Malang City, which highlighted data collection issues and low taxpayer awareness regarding boarding house businesses. In the context of Madiun City, these issues are evident in the ongoing challenges with data updates and the disparity in compliance levels between hotels and boarding houses.

This study also shares similarities with the research by Tampi et al. (2025) in Banjarbaru City, which found that late reporting, low compliance, and limited understanding pose obstacles to the collection of the Hotel and Lodging Services Tax (PBJT). These similarities indicate that the process of adapting to PBJT policies is a challenge that extends beyond Madiun City.

Meanwhile, research by Pratiningsih and Setyanto (2025) in Cimahi City indicates that the implementation of the PBJT for hotel services following the enactment of the HKPD Law is still undergoing a transition process. Findings in Madiun City show that implementation has proceeded through data collection, public outreach, guidance, and oversight. The difference lies in the level of implementation progress at the local level, although issues regarding taxpayer compliance and adaptation are still present.

What distinguishes this study from previous research is its focus on the mismatch between the expansion of the taxpayer base and revenue growth. The study not only

examines whether the policy has been implemented but also assesses whether an increase in the number of taxpayers is accompanied by higher revenue and improved compliance. These findings suggest that the success of implementation must be viewed more broadly through the interplay between government capacity, taxpayer characteristics, compliance, and revenue outcomes.

7. Research Implications

Theoretically, this study demonstrates that the four implementation variables identified by Edward III namely, communication, resources, disposition, and bureaucratic structure are interrelated in the implementation of the PBJT policy for the hospitality industry. The communication efforts that have been undertaken need to be supported by adequate resources so that the information can be applied by taxpayers. Similarly, the existing bureaucratic structure requires guidance and administrative capacity to be effectively applied to taxable entities with different characteristics.

The research findings also indicate that the characteristics of taxable entities must be taken into account in policy implementation. Hotels and boarding houses differ in terms of business scale, tax experience, administrative capacity, and income stability. These differences can affect taxpayers' ability to adapt to PBJT obligations.

In practical terms, the Madiun City Revenue Agency (BAPENDA) needs to strengthen the updating of the taxpayer database, enhance more targeted outreach for boarding house taxpayers, and provide ongoing administrative assistance. This approach is necessary because the issues identified are not only related to the existence of regulations but also to taxpayers' ability to understand and fulfill their obligations.

This study contributes by demonstrating that expanding the tax base does not necessarily result in a proportional increase in revenue. Therefore, the evaluation of the PBJT policy needs to use more comprehensive indicators, including growth in the number

of taxpayers, revenue realization, compliance rates, data quality, and taxpayers' ability to fulfill their obligations

D. CONCLUSION

This study aims to examine how Madiun City Regional Regulation No. 9 of 2023 is implemented in the collection of the Tax on Certain Goods and Services (PBJT) for hotel services, as well as its impact on increasing local revenue, and to identify the challenges faced in its implementation, particularly regarding boarding houses as taxable objects. Based on the research findings, it can be concluded that the policy has been implemented in accordance with the prescribed mechanisms namely, through the stages of data collection, public outreach, guidance, and supervision and has successfully expanded the tax base by designating boarding houses as a new PBJT tax object. This policy has proven effective in expanding the taxpayer base and increasing local revenue in nominal terms; however, this success has not been proportionally matched by an increase in compliance across all taxpayer segments.

The main findings of this study confirm that the success of local tax policy implementation cannot be measured solely by the growth in the number of taxpayers or the amount of revenue collected, but also by the equity of compliance across different tax segments. The compliance gap between hotel taxpayers and boarding house taxpayers is not caused by taxpayer resistance, but rather by structural limitations in communication and resources that have not been differentially adapted to the characteristics of boarding house businesses, which are informal and have fluctuating incomes. Thus, the challenge in implementing the local tax policy for hotel services in Madiun City lies in institutional capacity, not public rejection of the policy.

This study makes an academic contribution by demonstrating that the type of taxable entity and the duration of exposure to the policy are important moderating factors influencing the effectiveness of local tax policy implementation, thereby enriching the understanding of the public

policy implementation framework in the context of expanding the tax base to the informal business sector. These findings also provide an empirical picture of how new tax burdens are absorbed by small business owners without being passed on to consumers, thereby enriching the study of the economic impacts of local tax policies on small-scale business units.

E. RECOMMENDATIONS

1. For the Madiun City Revenue Agency (BAPENDA)

The Madiun City BAPENDA is expected to increase the intensity of outreach and education for boarding house taxpayers, especially those newly registered as subjects of the PBJT. In addition, updating taxpayer data and monitoring the fulfillment of tax obligations need to be carried out periodically so that the implementation of the PBJT can run more effectively and taxpayer compliance continues to increase.

2. For Boarding House Taxpayers

Taxpayers of boarding houses are expected to continue to understand local tax regulations and fulfill their PBJT reporting and payment obligations in a timely manner. Their compliance is expected to be based not only on legal obligations but also as a form of participation in the progress and improvement of Madiun City's Local Revenue.

3. For Future Researchers

Future research is expected to expand the study of PBJT implementation with a broader scope of research subjects, such as other service sectors, or by using quantitative approaches or mixed methods, thereby providing a more comprehensive picture of the factors influencing local taxpayer compliance.

DAFTAR PUSTAKA

- Abidah, S., Utami, D. P., & Sari, R. K. (2023). Strategi Optimalisasi Pemungutan Pajak Rumah Kos di Wilayah Perkotaan. *Jurnal Ilmu Administrasi dan Kebijakan Publik*, 9(2), 112–125.
- Abdussamad, H. (2021). *Metode Penelitian Kualitatif*. Makassar: Penerbit Sekolah Tinggi Ilmu Sosial dan Ilmu Politik.
- Anggraini, D., Wardhani, D. P., & Wulandari, S. (2024). Pengaruh Pengelolaan Pajak Daerah Terhadap Kemandirian Fiskal Kabupaten/Kota di Jawa Timur. *Jurnal Ekonomi dan Bisnis*, 15(1), 45–58.
- Ardin, A., Prasetyo, B., & Wijaya, L. (2022). Kontribusi Sektor Perpajakan dalam Stabilitas Anggaran Pendapatan dan Belanja Negara. *Jurnal Akuntansi dan Perpajakan*, 7(2), 89–102.
- Astrina, L., Susanto, J., & Maharani, D. (2021). Aspek Keadilan dan Kepatuhan Pajak Rumah Kos Pasca Perubahan Regulasi. *Jurnal Hukum dan Perpajakan*, 5(1), 34–47.
- Balaka, A. (2022). *Metodologi Penelitian Sosial dan Ekonomi*. Jakarta: Penerbit Rajawali Pers.
- Badan Pendapatan Daerah Kota Madiun. (2026). *Laporan Realisasi Penerimaan Pajak Daerah Tahun 2019–2024*. Madiun: BAPENDA Kota Madiun.
- Batubara, R., Sinaga, M., & Lubis, A. (2024). Faktor Penentu Optimalisasi Penerimaan Pajak Daerah di Sektor Jasa Perhotelan. *Jurnal Manajemen Keuangan Publik*, 10(1), 23–36.
- Dewi, S. P., & Putri, A. M. (2024). Efektivitas Pengawasan dan Pemeriksaan Wajib Pajak Daerah dalam Meningkatkan Penerimaan Pajak Hotel dan Restoran. *Jurnal Perpajakan Indonesia*, 22(1), 67–82.
- Direktorat Jenderal Pajak. (2021). *Penjelasan Umum Ketentuan Perpajakan*. Jakarta: Kementerian Keuangan Republik Indonesia.
- Fadilla, R., & Wulandari, D. (2023). *Teknik Pengumpulan dan Analisis Data Penelitian*. Yogyakarta: Penerbit Deepublish.
- Fadhallah, A. (2021). *Metode Penelitian Wawancara dan Observasi*. Jakarta: Penerbit Bumi Aksara.

- Fathoni, A., Ahmad, S., & Rosyidi, A. (2023). *Metode Penelitian Lapangan*. Surabaya: Penerbit Universitas Airlangga.
- Fauzi, K. R., Rahmawati, R., & Saprudin, S. (2025). Implementasi Pengelolaan Pendapatan Daerah Melalui PBJT Jasa Perhotelan di Wilayah Kabupaten Bogor. *Jurnal Akuntansi dan Keuangan Daerah*, 11(1), 56–71.
- Ginting, A., & Irawan, D. (2022). *Dasar-Dasar Perpajakan Teori dan Praktik*. Bandung: Penerbit Alfabeta.
- Gulo, Y., Wijaya, S., & Prasetyo, B. (2022). Hambatan dan Solusi Implementasi Pajak Rumah Kos di Kabupaten Banyumas. *Jurnal Riset Akuntansi dan Keuangan*, 10(2), 145–158.
- Hartono, B., & Ambarwati, S. (2025). Optimalisasi Penagihan PBJT Jasa Perhotelan dan Makanan di Kota Yogyakarta. *Jurnal Akuntansi dan Bisnis*, 12(1), 78–93.
- Hidayat, A., Pratama, R., & Setiawan, D. (2024). Transisi Kebijakan Pajak Hotel Menjadi PBJT di Berbagai Daerah di Indonesia. *Jurnal Kebijakan Publik*, 9(2), 201–214.
- Ibrahim, M. (2023). *Metodologi Penelitian Kualitatif dan Kuantitatif*. Bandung: Penerbit Alfabeta.
- Kalangi, J., Tampi, A., & Manoppo, J. (2025). Penyederhanaan Regulasi Pajak Daerah Melalui PBJT: Tujuan dan Pelaksanaannya. *Jurnal Hukum Tata Negara*, 16(1), 32–49.
- Lestari, S., Suryani, A., & Prasetyo, H. (2022). *Tahapan Penelitian Kualitatif*. Jakarta: Penerbit Gramedia Pustaka Utama.
- Maharani, A. A. A. (2025). Analisis Pemenuhan Kewajiban PBJT pada Usaha Rumah Kos di Kecamatan Beji. *Jurnal Fenomenologi Sosial*, 8(1), 19–32.
- Mardiasmo. (2023). *Perpajakan Edisi Terbaru*. Yogyakarta: Penerbit Andi Offset.
- Naibaho, S., Sitorus, D., & Sinaga, R. (2021). Efektivitas dan Kontribusi Pajak Hotel Terhadap PAD Kota Manado. *Jurnal Ekonomi Pembangunan Daerah*, 13(1), 102–115.
- Nadirah, S., Lestari, D., & Ramadhan, A. (2022). *Pengertian dan Ruang Lingkup Objek Penelitian*. Surabaya: Penerbit Universitas Negeri Surabaya.

- Nashrullah, M. (2023). Evaluasi Kelemahan UU No. 28 Tahun 2009 dan Langkah Penyempurnaannya Melalui UU HKPD. *Jurnal Hukum Perpajakan*, 7(2), 17–32.
- Nashrullah, M., Setiawan, B., & Prasetyo, D. (2023). *Teknik Dokumentasi dan Studi Kepustakaan dalam Penelitian*. Semarang: Penerbit Universitas Diponegoro.
- Negara, I. M., & Sisdyani, E. A. (2022). Pengaruh Pengetahuan dan Kualitas Pelayanan Terhadap Kepatuhan Pajak Hotel dan Restoran. *Jurnal Ilmiah Akuntansi*, 7(3), 245–258.
- Ni'mah, K., & Irawan, A. (2023). Tingkat Kesadaran dan Kendala Kepatuhan Pajak Rumah Kos di Wilayah Perkotaan. *Jurnal Manajemen Perpajakan*, 9(1), 59–72.
- Novianti, R., & Apriliawati, D. (2023). Peran Pajak Daerah dalam Meningkatkan Kemandirian Keuangan Daerah. *Jurnal Ekonomi Regional*, 8(2), 134–147.
- Nur, M., & Utami, D. (2022). *Panduan Melakukan Wawancara Penelitian*. Jakarta: Penerbit Bumi Aksara.
- Pratiningsih, S., & Setyanto, E. (2025). Implementasi UU HKPD Terhadap PBJT Jasa Perhotelan di Kota Cimahi. *Jurnal Kebijakan dan Administrasi Publik*, 14(1), 89–104.
- Putra, A. (2020). Peran Sanksi Administratif dalam Meningkatkan Kepatuhan Wajib Pajak Daerah. *Jurnal Hukum dan Sosial*, 5(2), 76–89.
- Putri, A. D., & Dewi, S. P. (2024). Pengaruh Pengawasan dan Pemeriksaan Terhadap Kepatuhan Pajak Hotel. *Jurnal Akuntansi dan Perpajakan*, 11(1), 34–49.
- Putri, M. E., Paulina, E. J., & Dewiani, E. (2025). Perubahan Regulasi Pajak Daerah dari UU PDRD ke UU HKPD: Tujuan dan Manfaatnya. *Jurnal Hukum dan Perubahan Sosial*, 4(1), 1–18.
- Putu, I., Sari, D., & Utami, A. (2024). Kontribusi Pajak Hotel dan Restoran Terhadap PAD Kabupaten Bangli. *Jurnal Ekonomi Pariwisata*, 9(1), 67–80.
- Qodri, A., Setiawan, B., & Prasetyo, D. (2023). *Pengantar Ilmu Perpajakan*. Jakarta: Penerbit Kencana.
- Ramadiana, S. (2024). *Pajak Daerah dan Retribusi Daerah*. Yogyakarta: Penerbit Deepublish.

- Ramdian, A. (2021). *Metode Penelitian Deskriptif Kualitatif*. Surabaya: Penerbit Universitas PGRI Madiun.
- Randiansyah, A., & Kerthabudi, I. (2025). Penyatuan Jenis Pajak Daerah Menjadi PBJT: Dasar dan Tujuan Kebijakan. *Jurnal Kebijakan Fiskal*, 6(1), 45–58.
- Rastiti, D., Utami, S., & Pratama, R. (2025). Pengaruh Pemahaman dan Layanan Perpajakan Terhadap Kepatuhan Pajak Hotel. *Jurnal Manajemen Keuangan Publik*, 11(1), 98–113.
- Resmi, S. (2024). *Perpajakan Teori dan Kasus Edisi 12*. Jakarta: Penerbit Salemba Empat.
- Revana, D., Utami, D., & Prasetyo, H. (2025). Tolok Ukur Efektivitas Penerapan Peraturan Daerah di Bidang Perpajakan. *Jurnal Evaluasi Kebijakan Publik*, 7(1), 17–32.
- Ringan, A. (2023). Kontribusi Pajak Rumah Kos Terhadap Pendapatan Asli Daerah. *Jurnal Ekonomi dan Bisnis Daerah*, 5(2), 89–102.
- Rofiah, A. (2022). *Teknik Analisis Data Kualitatif*. Malang: Penerbit Universitas Muhammadiyah Malang.
- Roosinda, D., Sari, L., & Prasetyo, B. (2021). *Metode Penelitian Deskriptif Kualitatif*. Jakarta: Penerbit Rajawali Pers.
- Rosadi, F. S., dkk. (2023). Efektivitas dan Kontribusi Pajak Hotel Terhadap PAD Kabupaten Badung. *Jurnal Ekonomi Pariwisata dan Perhotelan*, 10(1), 56–71.
- Rumende, R., Sinaga, M., & Lubis, A. (2024). Peran Sektor Perpajakan dalam Pembangunan Nasional. *Jurnal Ekonomi Pembangunan*, 12(1), 1–16.
- Satrio, A., Wijaya, S., & Prasetyo, D. (2022). Persepsi Keadilan dan Kepatuhan Pajak Rumah Kos. *Jurnal Sosial dan Ekonomi*, 8(1), 123–136.
- Siwij, D. S. R., Mokat, J. E. H., & Pilomali, C. C. (2021). Hambatan Implementasi Pajak Rumah Kos di Kecamatan Tondano Selatan. *Jurnal Administrasi Publik*, 9(2), 201–214.
- Simbolon, R., Sitorus, D., & Sinaga, R. (2019). Kendala Optimalisasi Pajak Hotel dan Restoran di Daerah Perkotaan. *Jurnal Akuntansi dan Keuangan Daerah*, 5(1), 78–91.

- Stefanus, A. (2020). Evaluasi Pelaksanaan UU PDRD di Berbagai Daerah di Indonesia. *Jurnal Hukum Tata Negara*, 11(2), 189–204.
- Sugiyono. (2023). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Penerbit Alfabeta.
- Sulung, A., & Muspawi, M. (2024). *Sumber Data dan Instrumen Penelitian*. Jakarta: Penerbit Gramedia.
- Tampi, A. A., Sadikin, A., & Rahmini, N. (2025). Prosedur Pemungutan PBJT Jasa Perhotelan di Kota Banjarbaru. *Jurnal Perpajakan Daerah*, 8(1), 34–49.
- Trisnasari, D. (2024). *Kriteria dan Indikator Kepatuhan Wajib Pajak Daerah*. Yogyakarta: Penerbit Andi.
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah. (2009). Jakarta: Sekretariat Negara Republik Indonesia.
- Undang-Undang Republik Indonesia Nomor 1 Tahun 2022 tentang Hubungan Keuangan Antara Pemerintah Pusat dan Pemerintah Daerah. (2022). Jakarta: Sekretariat Negara Republik Indonesia.
- Peraturan Daerah Kota Madiun Nomor 9 Tahun 2023 tentang Pajak Daerah dan Retribusi Daerah. (2023). Madiun: Sekretariat Daerah Kota Madiun.
- Peraturan Walikota Madiun Nomor 81 Tahun 2023 tentang Tata Cara Pemungutan Pajak Barang dan Jasa Tertentu, Pajak Reklame, dan Pajak Air Tanah. (2023). Madiun: Sekretariat Daerah Kota Madiun.
- Peraturan Walikota Madiun Nomor 82 Tahun 2021 tentang Kedudukan, Susunan Organisasi, Rincian Tugas dan Fungsi, serta Tata Kerja Badan Pendapatan Daerah Kota Madiun. (2021). Madiun: Sekretariat Daerah Kota Madiun.
- Wagania, Y., Kalangi, J., & Tampi, A. (2024). Klasifikasi dan Jenis Pajak Provinsi serta Kabupaten/Kota Berdasarkan UU HKPD. *Jurnal Hukum Perpajakan*, 8(1), 1–18.
- Walakandou, A. (2013). Peran Kesadaran Wajib Pajak dalam Meningkatkan Penerimaan Pajak Hotel. *Jurnal Ekonomi Daerah*, 5(2), 112–125.

Yuvanda, R., Prasetyo, B., & Wijaya, L. (2024). Latar Belakang dan Tujuan Perubahan UU HKPD Sebagai Pengganti UU PDRD. *Jurnal Kebijakan Publik*, 10(1), 45–60.

Zakaria, A., Syahputra, D., & Ramadhan, A. (2020). *Teknik Penarikan Kesimpulan dalam Penelitian Kualitatif*. Jakarta: Penerbit Bumi Aksara.