

THE IMPACT OF THE IMPLEMENTATION OF LAW NUMBER 1 OF 2022 ON LOCAL TAX REVENUE AT THE MADIUN CITY REGIONAL REVENUE AGENCY (BAPENDA)

Khusnul Rohmatin

D3 Manajemen Pajak, Fakultas Ekonomi Dan Bisnis, Universitas PGRI Madiun

email: khusnul_2303103013@mhs.unipma.ac.id

Abstrak

Tujuan dari penelitian ini adalah untuk menganalisis penerimaan pajak daerah sebelum, sesudah berlaku efektif UU HKPD dan perbandingannya serta menjelaskan upaya adaptasi Bapenda terhadap perubahan UU HKPD. Penelitian ini didasarkan pada teori desentralisasi fiskal yang dikemukakan oleh Oates (1999), yang menyoroti pentingnya kemampuan lembaga daerah dalam mengelola kewenangan perpajakan secara optimal. Metode yang digunakan adalah metode kualitatif dengan fokus pada studi kasus. Data diperoleh melalui dokumentasi, wawancara dan observasi pasif, kemudian dianalisis dengan teknik triangulasi. Hasil dari penelitian ini menunjukkan bahwa secara keseluruhan penerimaan pajak daerah mengalami peningkatan, namun terdapat penurunan pada PBJT Jasa Parkir, PBJT Jasa Perhotelan, dan PBB-P2. BAPENDA menanggapi perubahan regulasi dengan penyesuaian sistem administrasi, melakukan sosialisasi, kerja sama antar instansi, koordinasi internal dengan pegawai, berkoordinasi dengan provinsi mengenai opsen, serta pemberian hadiah. Penelitian ini dapat menjadi bahan evaluasi untuk kebijakan fiskal daerah dan menjadi referensi bagi pemerintah daerah lainnya dalam implementasi UU HKPD.

Kata kunci: UU HKPD, Pajak Daerah, Desentralisasi Fiskal, BAPENDA Kota Madiun

Abstract

This study aims to analyze local tax revenue before and after the UU HKPD came into effect, compare the two periods, and explain BAPENDA's adaptation efforts in response to the changes introduced by the HKPD Law. This study is based on the theory of fiscal decentralization proposed by Oates (1999), which highlights the importance of the capacity of local institutions to manage taxation authority optimally. A qualitative method focusing on a case study approach was employed. Data were collected through documentation, interviews, and passive observation, and subsequently analyzed using triangulation techniques. The results indicate that, overall, local tax revenue increased; however, declines were observed in the Goods and Services Tax (PBJT) for parking services and hotel services, as well as in the PBB-P2. BAPENDA responded to the regulatory changes by adjusting administrative systems,

conducting public outreach, fostering inter-agency cooperation, coordinating internally with staff, coordinating with the provincial government regarding opsen, and implementing incentive programs. This research serves as a basis for evaluating local fiscal policy and offers a reference for other local governments regarding the implementation of the UU HKPD.

Keywords: UU HKPD, Local Tax, Fiscal Decentralization, Madiun City BAPENDA

A. INTRODUCTION

Fiscal independence is a primary requirement for local governments in carrying out development and providing public services (Venden et al., 2025). One of the main structural problems in regional financial governance in Indonesia to this day is the high dependence of local governments on fund transfers from the central government (Maggara et al., 2024). Based on the 2024 Regional Revenue and Expenditure Budget (APBD) structure released by the Directorate General of Fiscal Balance (DJPB), Locally Generated Revenue (PAD) contributed only 28.7 percent of total regional revenue nationally. In contrast, transfers from the central government dominated at 65.7 percent (Nurjanah, 2025). This fact shows that regional fiscal independence in generating own-source revenue remains weak (Maryono et al., 2024).

The central government enacted Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD) on 5 January 2022 (Bayunegara & Tohari, 2025). This law aims to allocate national resources efficiently through financial relations that are transparent, accountable, and fair (Rizal, 2023). UU HKPD introduces three fundamental types of change that simultaneously emerge as issues every local government in Indonesia needs to respond to (Jaya, 2024). The first change is the reclassification of tax types, in which five consumption-based local tax categories are merged into a single new term known as the Specific Goods and Services Tax.

Second, UU HKPD also expands the scope of PBJT objects, such as vehicle parking services or valet parking and catering service providers, and also extends to entertainment objects through new categories including water recreation parks, ecological attractions, educational attractions, cultural attractions, snow parks, amusement rides, fishing grounds, agrotourism, and zoos, which previously fell outside the reach of local taxation (Manggiasih, 2024). In addition to the expansion of PBJT objects, two new levies were introduced, namely

the Motor Vehicle Tax Opsen (Opsen PKB) and the Motor Vehicle Title Transfer Fee Opsen (Opsen BBNKB). The third change involves non-uniform tariff adjustments, where some tax types experienced an increase in maximum tariff, some a decrease, and others remained unchanged (Jaya, 2024).

Behind the opportunities offered by UU HKPD, these structural changes also gave rise to two concrete problems faced by BAPENDA Kota Madiun (the Madiun City Regional Revenue Agency). Based on interviews with BAPENDA officials, the first problem is the limited human resources in the taxpayer data collection division. This is shown in the following table.

Table 1. Number of Taxpayers and Data Collection at BAPENDA

Year	Number of Data Collection Officers	Number of Taxpayers	Ratio
2023	2	62,014	1 : 31,007
2024	2	63,263	1 : 31,632

Source : Interview with BAPENDA officers

Based on the table above, the workload of BAPENDA's data collection officers increased from 1 officer serving 31,007 taxpayers in 2023 to 1 officer serving 31,632 taxpayers in 2024. This first problem contributed to a second problem, namely a decline in the realized revenue of several types of local tax. The following table presents the realized tax revenue for 2023 and 2024.

Table 2. Realized Local Tax Revenue for 2023 and 2024

Tax Component Before the Effective Implementation of UU HKPD	Realization 2023/ Before the Effective Implementation of UU HKPD	Tax Component After the Effective Implementation of UU HKPD	Realization 2024/ After the Effective Implementation of UU HKPD
Advertisement Tax	2.304.955.619,00	Advertisement Tax	2.867.767.796,00
Groundwater Tax	318.395.998,84	Groundwater Tax	450.821.413,00
PBB P2	23.884.649.634,00	PBB P2	22.998.810.935,00
BPHTB	28.519.672.350,00	BPHTB	30.575.437.417,00
Hotel Tax	8.130.855.159,00	PBJT Hospitality Services	7.683.440.676,00
Restaurant Tax	23.343.654.772,00	PBJT Food and/or Beverages	27.722.629.419,00
Street Lighting Tax	23.482.333.529,83	PBJT Electricity	25.480.021.040,00
Parking Tax	1.683.862.056,00	PBJT Parking Services	1.123.769.041,00
Entertainment Tax	1.845.737.251,00	PBJT Art and Entertainment Services	2.749.095.059,00
		Opsen PKB	-
		Opsen BBNKB	-
Total Tax	113.514.116.369,67	Total Tax	121.651.792.796,00

Source : BAPENDA Kota Madiun Budget Realization Report

Three tax categories instead showed a decline in revenue, and the shortage of human resources for data collection also became an obstacle hindering the optimization of new tax object potential generated by UU HKPD. This is what creates the phenomenon gap in this study, namely the gap between expectations and regulation, which anticipated a comprehensive improvement in the field, whereas the impact actually experienced is uneven and institutional capacity is not yet fully prepared to handle the breadth of authority granted. The time gap between the enactment of UU HKPD on 5 January 2022 and its implementation in Kota Madiun for fiscal year 2024 is not a form of delay, but rather a necessity that had been prepared by the lawmakers from the outset. Tamyn et al. (2025) found an increase in tax revenue in Kota Manado. In contrast, Yuvanda et al. (2024) found no significant change in Kabupaten Bungo in the first year.

Differences in the findings of various prior studies are normal, given that each study was conducted in a different location and case-study context. Nevertheless, gaps remain in the existing literature. First, most previous studies only analyze nominal revenue without addressing BAPENDA's institutional adaptation. Second, adaptation studies such as the one conducted in Kabupaten Bojonegoro are limited to technical procedures without comparative revenue data by tax type (Pradiptarani et al., 2025).

The novelty of this study can be seen from two aspects. First, this study examines both the tax revenue side and BAPENDA's adaptation efforts. Second, it measures effectiveness per tax type across two periods simultaneously. This study holds academic urgency, as it contributes to the development of UU HKPD literature from Kota Madiun. Practically, these findings can serve as evaluation material for refining BAPENDA Kota Madiun's strategy and as a reference for other local governments in East Java that are still in the process of adjusting to the new regulation.

The theory used in this study is fiscal decentralization theory, grounded in the fiscal federalism theory developed by Wallace E. Oates in his article titled "An Essay on Fiscal Federalism," published in the Journal of Economic Literature in 1999. (Oates, 1999) argues that local governments exist because they are better positioned to provide public goods and services that are used only by residents within their own jurisdictions.

B. METHOD

This study uses a qualitative method with a case study approach. The research was conducted at the Regional Revenue Agency (BAPENDA) of Kota Madiun. The object of this study is tax revenue in Kota Madiun that has undergone adjustment due to the changes brought by UU HKPD, which took full effect in fiscal year 2024. Data collection techniques included interviews, documentation, and passive observation. The data used consist of primary data obtained through interviews with three BAPENDA officers, and secondary data in the form of BAPENDA Kota Madiun's Budget Realization Report. This study was conducted in four stages: data collection, data reduction, data presentation using the effectiveness formula proposed by Mahmudi (2016) as cited by (Dumbia et al., 2025), namely **Effectiveness = (Realization / Target) x 100%**, and conclusion drawing. Data validity was tested using the source triangulation technique.

C. RESULT AND DISCUSSIONS

1. Kota Madiun Local Tax Revenue for Fiscal Year 2023 (Before the Effective Implementation of UU HKPD)

In fiscal year 2023, BAPENDA Kota Madiun administered eleven types of local tax, which still followed the provisions of Law Number 28 of 2009 on Regional Taxes and Levies and remained in effect as the basis for tax collection before the UU HKPD transition period ended. Of these eleven tax types, nine had active targets and realizations, while the Bird's Nest Tax and the Non-Metallic Minerals and Rocks Tax (MBLB) had neither target nor realization because no tax objects met the collection requirements.

Table 3. Kota Madiun Tax Revenue for 2023

Kota Madiun Tax Revenue for 2023				
Type of Local Tax	Target	Realization	Effectiveness	Criteria
Advertisement Tax	2.000.000.000,00	2.304.955.619,00	115,2%	Very Effective
Groundwater Tax	270.000.000,00	318.395.998,84	117,9%	Very Effective
PBB P2	23.944.700.000,00	23.884.649.634,00	99,7%	Effective
BPHTB	26.175.000.000,00	28.519.672.350,00	109,0%	Very Effective
Hotel Tax	6.950.000.000,00	8.130.855.159,00	117,0%	Very Effective

Restaurant Tax	20.230.000.000,00	23.343.654.772,00	115,4%	Very Effective
Street Lighting Tax	21.528.250.000,00	23.482.333.529,83	109,1%	Very Effective
Parking Tax	1.530.000.000,00	1.683.862.056,00	110,1%	Very Effective
Entertainment Tax	1.612.500.000,00	1.845.737.251,00	114,5%	Very Effective
Bird's Nest Tax	-	-	-	-
Non-Metallic Mineralls and Rocks Tax (MBLB)	-	-	-	-
Total Tax	104.240.450.000,00	113.514.116.369,67	108,9%	Very Effective

Source : BAPENDA Kota Madiun Budget Realization Report

Based on the table above, the total realized local tax revenue of Kota Madiun in 2023 reached Rp113,514,116,369.67 out of a total target of Rp104,240,450,000.00. This realization exceeded the target with an effectiveness ratio of 108.9 percent, placing it in the very effective category. Of the nine active tax types, eight fell into the very effective category, while PBB-P2 was the only one in the effective category; based on interviews with BAPENDA, this was attributed to a lack of taxpayer compliance in paying PBB-P2.

This effectiveness picture for 2023 continues the positive trend previously found in the study by Widodo et al. (2024), which found that Kota Madiun's tax effectiveness averaged 111.67 percent over 2018-2022. This consistency reflects BAPENDA's long-established capacity in target setting, collection oversight, and taxpayer relationship management.

2. Kota Madiun Local Tax Revenue for Fiscal Year 2024 (After the Effective Implementation of UU HKPD)

Starting from fiscal year 2024, Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments took full effect. Kota Madiun Regional Regulation Number 9 of 2023 serves as the implementation of UU HKPD. The implementation of UU HKPD brought structural changes to the types of local tax administered by BAPENDA Kota Madiun.

The fundamental change was the merger of five tax types, namely hotel tax, restaurant tax, entertainment tax, parking tax, and street lighting tax, into a single group called the Specific Goods and Services Tax (PBJT). In addition, UU HKPD introduced

two new tax types, namely the Motor Vehicle Tax Opsen (Opsen PKB) and the Motor Vehicle Title Transfer Fee Opsen (Opsen BBNKB). However, neither of these two opsens levies generated revenue in 2024, since they were only scheduled to take effect from fiscal year 2025. As a result, in 2024 BAPENDA Kota Madiun collected nine tax types out of a total of thirteen types registered under the new local tax structure.

Table 4. Kota Madiun Tax Revenue for 2024

Kota Madiun Tax Revenue for 2024				
Type of Local Tax	Type of Local Tax	Type of Local Tax	Type of Local Tax	Criteria
Advertisement Tax	2.372.500.000,00	2.867.767.796,00	120,9%	Very Effective
Groundwater Tax	350.000.000,00	450.821.413,00	128,8%	Very Effective
PBB P2	22.360.000.000,00	22.998.810.935,00	102,9%	Very Effective
BPHTB	26.675.000.000,00	30.575.437.417,00	114,6%	Very Effective
PBJT Hospitality Services	7.200.000.000,00	7.683.440.676,00	106,7%	Very Effective
PBJT Food and/or Beverages	24.200.000.000,00	27.722.629.419,00	114,6%	Very Effective
PBJT Electricity	23.225.000.000,00	25.480.021.040,00	109,7%	Very Effective
PBJT Parking Services	900.000.000,00	1.123.769.041,00	124,9%	Very Effective
PBJT Art and Entertainment Services	2.321.426.000,00	2.749.095.059,00	118,4%	Very Effective
Bird's Nest Tax	-	-	-	
Non-Metallic Minerals and Rocks Tax (MBLB)	-	-	-	
Opsen PKB	-	-	-	
Opsen BBNKB	-	-	-	
Total Tax	109.603.926.000,00	121.651.792.796,00	111,0%	Very Effective

Source : BAPENDA Kota Madiun Budget Realization Report

Based on the table above, the total realized local tax revenue of Kota Madiun in 2024 reached Rp121,651,792,796.00 out of a total target of Rp109,603,926,000.00, resulting in an effectiveness ratio of 111.0 percent, placing it in the very effective category. Unlike 2023, in which PBB-P2 was the only tax that failed to reach the very effective category, in 2024 all nine active tax types successfully reached the very effective category without exception.

The condition of PBB-P2, whose effectiveness ratio rose from 99.7 percent to 102.9 percent even though its nominal realization actually declined, occurred because the PBB-P2 target for 2024 was lowered from Rp23,944,700,000.00 to Rp22,360,000,000.00. In other words, the reduction in target is not an indication of

BAPENDA's failure, but rather a flexible policy response to existing conditions. The policy choice not to significantly raise the PBB-P2 tariff, even though UU HKPD provided room to do so, can be understood as a strategy to protect taxpayers' social burden, while at the same time reflecting that the fiscal potential of the property sector in Kota Madiun has not yet been fully utilized.

Overall, Kota Madiun's local tax revenue in 2024 demonstrates that the implementation of UU HKPD did not reduce regional revenue capacity. This finding differs from that of Yuvanda et al. (2024), who found that in Kabupaten Bungo the implementation of UU HKPD did not produce a significant difference. This difference in results between Kota Madiun and Kabupaten Bungo strengthens the argument that the impact of UU HKPD varies considerably across regions and depends heavily on each local government's institutional capacity to utilize the authority granted by the regulation. This reinforces Oates's (1999) theory that local governments hold an advantage over the central government in recognizing the economic, social, and fiscal characteristics of their communities.

3. Comparison of Local Tax Revenue between Fiscal Year 2023 and Fiscal Year 2024

Overall, Kota Madiun's total realized local tax revenue increased from Rp113,514,116,369.67 in 2023 to Rp121,651,792,796.00 in 2024, an increase of Rp8,137,676,426.33, equivalent to growth of 7.17 percent. This increase occurred alongside the structural changes resulting from the implementation of UU HKPD, indicating that the regulatory change did not disrupt the growth of Kota Madiun's local tax revenue.

Table 5. Comparison of Kota Madiun Tax Revenue for 2023 and 2024

Comparison of Kota Madiun Tax Revenue for 2023 and 2024						
NO	Tax Type 2023	Realization 2023	Tax Type 2024	Realization 2024	Difference	Remaks
1	Advertisement Tax	2.304.955.619,00	Advertisement Tax	2.867.767.796,00	562.812.177,00	Increase
2	Groundwater Tax	318.395.998,84	Groundwater Tax	450.821.413,00	132.425.414,16	Increase
3	PBB P2	23.884.649.634,00	PBB P2	22.998.810.935,00	-885.838.699,00	Decrease
4	BPHTB	28.519.672.350,00	BPHTB	30.575.437.417,00	2.055.765.067,00	Increase
5	Hotel Tax	8.130.855.159,00	PBJT Hospitality Services	7.683.440.676,00	-447.414.483,00	Decrease

6	Restaurant Tax	23.343.654.772,00	PBJT Food and/or Beverages	27.722.629.419,00	4.378.974.647,00	Increase
7	Street Lighting Tax	23.482.333.529,83	PBJT Electricity	25.480.021.040,00	1.997.687.510,17	Increase
8	Parking Tax	1.683.862.056,00	PBJT Parking Services	1.123.769.041,00	-560.093.015,00	Decrease
9	Entertainment Tax	1.845.737.251,00	PBJT Art and Entertainment Services	2.749.095.059,00	903.357.808,00	Increase
10	Bird's Nest Tax	0	Bird's Nest Tax	0	0	
11	Non-Metallic Mineralls and Rocks Tax (MBLB)	0	Non-Metallic Mineralls and Rocks Tax (MBLB)	0	0	
12			Opsen PKB	0	0	
13			Opsen BBNKB	0	0	
Total		113.514.116.369,67	Total	121.651.792.796,00	8.137.676.426,33	

Source : BAPENDA Kota Madiun Budget Realization Report

The table above shows that Kota Madiun's local tax revenue continued to increase despite the regulatory changes. Looking at realized revenue, some tax types increased while others declined. The largest increase occurred in PBJT Food and/or Beverages; this increase is the strongest evidence in this study showing that the expansion of tax objects through UU HKPD genuinely contributed to revenue growth.

Based on interviews with informants, the main cause of the decline in Parking Tax was the drastic reduction of the maximum tariff from 30 percent to 10 percent, in accordance with UU HKPD provisions, which directly reduced the revenue potential of each existing tax object. In addition, several parking locations that previously operated, such as bicycle storage areas in large market zones, ceased operating or shifted to a market service retribution system.

The cause of the decline in PBJT Hospitality was the unusually high realization of hotel tax in 2023, driven by increased post-pandemic meeting activity, which made the 2024 figure appear lower by normal comparison. The policy change lowering the minimum boarding house (kos-kosan) threshold from 10 rooms to 5 rooms, in accordance with Kota Madiun Regional Regulation Number 9 of 2023, had not yet been fully communicated to taxpayers, compounded by limited human resources in the data collection division. Meanwhile, the decline in PBB-P2 resulted from a deliberate

strategy adopted by BAPENDA not to drastically raise the tariff, even though UU HKPD permitted a higher rate.

4. BAPENDA's Adaptation Efforts in Response to UU HKPD Changes

BAPENDA Kota Madiun's adaptation efforts in facing the changes introduced by UU HKPD span technical, communicative, coordinative, and incentive-based dimensions simultaneously. The six adaptation pathways identified in this study are administrative system adjustment, taxpayer outreach, cross-agency cooperation, internal coordination among BAPENDA staff, coordination with the provincial government regarding Opsen PKB and Opsen BBNKB, and the application of a reward strategy.

Based on interview results, all three informants agreed that the two applications, SIMPADAMA and E-SPPT, have been in operation since 2021 and continue to be updated whenever regulatory changes occur, including the renaming of taxes to PBJT following the enactment of UU HKPD. BAPENDA carries out two outreach methods simultaneously: direct, in-person outreach for taxpayers less familiar with technology, such as women running catering businesses and elderly PBB-P2 taxpayers, as well as leveraging social media platforms such as Instagram and YouTube to reach younger business owners spread across Kota Madiun.

BAPENDA also coordinates with sub-district offices that have direct access to business developments in their respective areas. It collaborates with the licensing agency so that any new business owner registering for a business license is directly reported to BAPENDA. In addition, BAPENDA has established cooperation with the police to ensure that all ticketed events with the potential to generate parking and entertainment tax report to BAPENDA before obtaining a permit for the gathering.

Internal coordination among BAPENDA staff is aimed at ensuring that all officers have a consistent and accurate understanding of the changes introduced by UU HKPD and can provide uniform responses to taxpayers to avoid confusion. Coordination with the provincial government regarding Opsen PKB and Opsen BBNKB serves as a

preparatory step taken before both levies come into effect in 2025. BAPENDA has prepared a dedicated account, signed an agreement with the province concerning the revenue-sharing percentage, and actively participated in joint roadside operations to collect payment from vehicles with outstanding arrears.

The reward program given to compliant taxpayers is the most advanced adaptation method, reflecting an approach based on voluntary compliance. BAPENDA provides various rewards, such as tumblers and umbrellas, to taxpayers who pay on time, and carries out amnesty programs that waive administrative penalties on specific occasions, such as Kota Madiun's Anniversary celebration and Independence Day.

Based on Oates's (1999) theoretical concept, local governments' ability to predict, plan, and implement policies suited to local conditions is part of the advantage of decentralization. Kota Madiun, through BAPENDA, demonstrates that this advantage is reflected not only in revenue figures exceeding targets, but also in the institutional adjustment process occurring behind those figures.

Continuous improvement of the administrative system and taxpayer education can narrow the information gap seen in the case of PBJT Hospitality Services, allowing taxpayers to better understand the new thresholds and regulations. In addition, ongoing improvement in cross-agency coordination and sustained implementation of the reward strategy can encourage the development of tax object bases that remain untapped, such as valet parking under PBJT Parking Services. Nevertheless, this projection is qualitative in nature, based on the pattern of relationship between adaptation efforts and effectiveness outcomes revealed in this study, rather than the result of statistical testing.

D. CONCLUSIONS

The implementation of UU HKPD did not reduce Kota Madiun's local tax collection capacity; on the contrary, it increased from 2023 to 2024. Nearly all types of Kota Madiun's local tax in 2023 and 2024 were classified as very effective in reaching their targets. However, high effectiveness does not mean that the entire tax potential has been fully explored. BAPENDA Kota Madiun responded to the regulatory changes through six approaches: administrative system adjustment, taxpayer outreach, cross-agency cooperation, internal

coordination among BAPENDA staff, coordination with the province regarding opsen, and the implementation of a reward strategy.

E. SUGGESTIONS

BAPENDA needs to propose additional data collection staff positions to the city government to keep pace with the growth of new business sectors. BAPENDA could consider a data collection approach that involves cooperation with local business associations in the culinary and entertainment sectors, so that the process of identifying new tax objects does not rely entirely on internal staff. Local tax revenue targets need to be reviewed periodically, taking into account actual potential in the field. A target-setting process based more heavily on potential surveys would produce more ambitious and accurate fiscal planning and encourage BAPENDA to actively continue extensification efforts. This study is limited to only the first year of UU HKPD implementation. Future researchers are advised to conduct studies covering a longer time span.

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