

The Contribution of Land and Building Tax, Advertisement Tax, and Entertainment Tax to the Increase of Local Tax Revenue in Bandung City

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ABSTRACT

This study aims to analyze the role of Land and Building Tax, Advertisement Tax, and Entertainment Tax in increasing Local Tax Revenue in Bandung City. Using a quantitative approach with multiple linear regression based on secondary data from 2019 to 2023, the research examines both partial and simultaneous effects. The descriptive analysis shows that Land and Building Tax has the highest and most stable revenue, Advertisement Tax provides a relatively consistent but smaller contribution, while Entertainment Tax is more volatile due to external factors. Simultaneously, the three taxes significantly affect Local Tax Revenue with a coefficient of determination of 41.7 percent, whereas only Land and Building Tax and Advertisement Tax show significant partial effects. These findings highlight the need to strengthen the management of Land and Building Tax and Advertisement Tax through digitalization and monitoring, while improving the governance of Entertainment Tax to optimize its role in supporting regional fiscal stability.

INTRODUCTION

Local tax is one of the vital instruments in supporting the financing of local government development and administration. Tax revenue is not only an indicator of fiscal independence but also reflects the local government's ability to utilize local economic potential in a legitimate and sustainable manner (Surjono et al., 2021). Bandung City, as one of the centers of economic growth, education, and tourism in West Java, has a fairly large fiscal base, especially from three main types of taxes Land and Building Tax (PBB), Advertisement Tax, and Entertainment Tax (Rufaidah & Muharom, 2022). Optimizing revenue from these three types of taxes is important, considering the fluctuations that have occurred in the last five years have a direct impact on the region's fiscal capacity.

Tabel 1. Local Tax Revenue in Bandung City 2019-2023

Year	Regional Revenue	Percentage	Notes
2019	Rp 6.381.820.000.000	-	-
2020	Rp 5.643.960.000.000	(-11,56%)	Turun
2021	Rp 5.838.240.000.000	3,44%	Naik
2022	Rp 6.415.750.000.000	9,89%	Naik
2023	Rp 6.905.930.000.000	7,64%	Turun

Source: APBD DJPK Kemenkeu Data Portal

Based on the data in Table 1, the Bandung City's local tax revenue for the 2019–2023 period shows an unstable pattern. In 2020, local revenue decreased drastically by 11.56% due to the COVID-19 pandemic, but it has been recovering since 2021 until 2023. This fluctuation is also seen in each local tax component. Land and Building Tax (PBB) tends to be stable with a moderate upward trend, Advertisement Tax experiences sharp changes, while Entertainment Tax is greatly influenced by socioeconomic conditions and people's purchasing power.

Tabel 2. Land and Building Tax, Advertisement Tax, and Entertainment Tax in Bandung City 2019–2023

Year	Land and Building Tax		Advertisement Tax		Entertainment Tax	
	Amount	Increase (Decrease)	Amount	Increase (Decrease)	Amount	Increase (Decrease)
2019	558.078.000.000	-	294.934.968.140	-	8.870.401.052	-
2020	505.193.534.229	-9,476%	276.111.924.915	-6,382%	2.478.020.842	-72,06%
2021	509.748.980.383	0,902%	509.748.980.383	84,617%	10.755.462.155	334,03%
2022	540.905.724.406	6,112%	460.005.719.647	-9,758%	4.570.455.481	-57,51%
2023	541.994.659.671	0,201%	541.994.659.671	17,823%	5.732.097.550	25,42%

Source: APBD DJPK Kemenkeu Data Portal

Looking at the details, Table 2 shows that Land and Building Tax (PBB) revenue in Bandung City was relatively stable from 2019–2023, although it experienced a sharp decline in 2020 due to the pandemic. The recovery from 2021–2023 demonstrates the consistency of PBB as the largest contributor to local tax revenue, although the low growth reflects tax compliance issues that need to be addressed through intensification. Unlike Land and Building Tax (PBB), Advertisement Tax shows a very volatile pattern, decreasing in 2020, soaring in 2021, weakening again in 2022, and then increasing again in 2023. This variation is closely related to business activities and economic conditions, requiring supervision of illegal advertisements and optimization of digital-based permits. Meanwhile, Entertainment Tax shows the sharpest volatility, with revenue plummeting during the pandemic, soaring in 2021, then declining and rising again in the following years. This instability reflects the entertainment tax's sensitivity to people's purchasing power and social conditions, thus demanding a more adaptive fiscal strategy to maintain the sustainability of local revenue. The results of the literature review support this phenomenon. Wulandari et al., (2025) emphasize that the contribution of Land and Building Tax (PBB) is influenced by taxpayer compliance and the quality of updating tax object data. Misriani et al., (2024) found that advertisement monitoring and digitalization of permits have a positive effect on advertisement tax revenue. Meanwhile,, Suyanti & Natalia, (2024) emphasize that the growth of the creative economy and people's purchasing power greatly affect entertainment tax revenue. However, Surjono et al., (2021) noted that the total contribution of advertisement and entertainment taxes is only 26.7% of local tax revenue, so their role is still relatively small compared to Land and Building Tax (PBB).

The novelty of this research lies in the simultaneous analysis of the three main types of taxes in Bandung City during the post-pandemic period using a comparative approach between variables that are directly related to the local fiscal strategy. Thus, this study not only measures the nominal contribution but also emphasizes the fiscal implications arising from revenue fluctuations.

Theoretically, local tax functions as a fiscal instrument that supports local financial independence (Agusta & Yahaya, 2020) PBB is estimated to have a significant effect on local tax revenue because its object base is relatively broad and stable. Advertisement Tax has great potential, but its revenue is highly influenced by the intensity of business activities and the effectiveness of supervision. Entertainment Tax is more volatile because it is closely related to people's purchasing power and the dynamics of the tourism and creative industries. Therefore, the contribution of these three taxes, both partially and simultaneously, is important to analyze in the context of Bandung City. The logic of the relationship between these variables is illustrated in the conceptual framework shown in the image below;

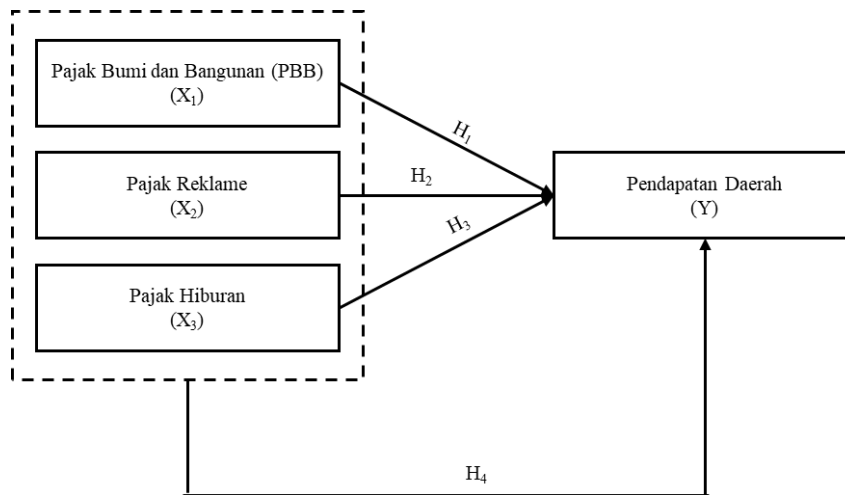


Figure 1 Conceptual Framework

Based on this framework, the research hypotheses are as follows:

H1: Land and Building Tax (PBB) plays a role in increasing Local Tax Revenue in Bandung City. PBB is a type of local tax with a broad and stable object base.

The contribution of PBB is relatively consistent because it is supported by the obligations inherent in every ownership of land and buildings. Thus, PBB is expected to have a significant effect on the increase in Local Tax Revenue.

H2: Advertisement Tax plays a role in increasing Local Tax Revenue in Bandung City.

Advertisement Tax reflects commercial activity and the intensity of business promotion. The revenue from this tax is highly dependent on economic growth, permit compliance, and the effectiveness of supervision. Therefore, Advertisement Tax is suspected of contributing positively to the increase in Local Tax Revenue.

H3: Entertainment Tax plays a role in increasing Local Tax Revenue in Bandung City.

Entertainment Tax comes from tourism, art, and creative industry activities that are sensitive to socioeconomic conditions and people's purchasing power. Although volatile, this tax is still expected to have a significant effect on increasing Local Tax Revenue.

H4: Land and Building Tax, Advertisement Tax, and Entertainment Tax simultaneously play a role in increasing Local Tax Revenue in Bandung City.

These three types of taxes together represent the main fiscal base of the region. The combination of stable revenue from PBB, dynamic potential from Advertisement Tax, and the contribution of the entertainment sector is expected to have a significant simultaneous impact on Local Tax Revenue.

Based on these hypotheses, this study aims to describe the revenue trends of PBB, Advertisement Tax, and Entertainment Tax in Bandung City during the 2019–2023 period, analyze the role of these three taxes both partially and simultaneously on Local Tax Revenue, and formulate policy recommendations based on empirical findings that can strengthen local tax management strategies to be more effective, responsive to changes in external conditions, and sustainable in supporting regional development.

RESEARCH METHOD

This study uses a quantitative method with a descriptive and associative approach to test the hypotheses regarding the relationship between Land and Building Tax, Advertisement Tax, and Entertainment Tax and Local Revenue. The main objects of this study are Land and Building Tax, Advertisement Tax, and Entertainment Tax, and Local Revenue, while the subjects are information on local tax revenue targets and realizations obtained from the Bandung City Open Data, Local Tax Revenue data through the Ministry of Finance's APBD DJPK Data Portal, and official documents of the Bandung City Regional Revenue Agency (Bapenda) for the period 2021 to 2023. The data used in this study is quantitative data. The data is in the form of measurable numbers that can be analyzed mathematically, sourced from official websites of Bandung City, the Ministry of Finance, and also data from the Regional Revenue Agency (Bapenda). The population in this study is Bapenda tax data in Bandung City from various tax sectors. The sample was selected using the time series design method, which involves taking revenue data for Land & Building Tax, Advertisement Tax, and Entertainment Tax for the last 5 years. This approach aims to observe consistency and a clear picture of the condition of the subjects being studied.

This study has four variables: the independent variables are Land and Building Tax (X_1), Advertisement Tax (X_2), Entertainment Tax (X_3), and the dependent variable is Local Revenue (Y). The research variables are explained in

Table 3. Research Variables

Variabel	Definition/Concept	Indikator	Skala
Land and Building Tax (PBB) (X_1)	Land and Building Tax (PBB) is a levy imposed on individuals or legal entities that directly utilize, rent, control, or hold rights to land or buildings (H. Pratiwi et al., 2021).	Amount of Revenue from Land and Building Tax (PBB)	Rasio
Advertising Tax (X_2)	An advertising tax is a form of local tax that contributes to increasing tax revenue at the regional level; this levy is imposed on any individual or entity that installs advertising media for promotional or advertising purposes, with the aim of attracting the attention of the general public. (Mutiarra et al., 2022)	Amount of revenue from the Advertising Tax	Rasio
Entertainment Tax (X_3)	Entertainment tax is a type of levy that must be paid by the parties or taxpayers responsible for the execution or organization of an entertainment activity. (Yulia, 2020)	Amount of Entertainment Tax Revenue	Rasio
Regional Tax Revenue (Y)	Local tax revenue is defined as income earned by a local government, derived from the collection of taxes that fall under its authority. (Surjono et al., 2021)	Total regional tax revenue collected	Rasio

The data analysis techniques used include descriptive statistical analysis to describe the characteristics of the research data, classical assumption tests to ensure the regression model meets the BLUE (Best Linear Unbiased Estimator) criteria, and multiple linear regression analysis to determine the simultaneous and partial effects of PBB, Advertisement Tax, and Entertainment Tax on Local Tax Revenue. The analysis is completed with correlation coefficient and determination coefficient tests to measure the strength of the relationship between variables, as well as F-tests and t-tests to test the research hypotheses. All data processing was performed using relevant statistical software.

RESULTS AND DISCUSSION

Descriptive Statistical Analysis

Descriptive analysis was carried out using SPSS with the following results from the descriptive statistical analysis:

Tabel 3. Descriptive Statistical Analysis Results

Variabel	N	Mean	Minimum	Maximum	Std. Deviation
PBB (X ₁)	60	2378.6000	2080.00	2621.00	126.40079
PR (X ₂)	60	2158.6833	2040.00	2240.00	41.63135
PH (X ₃)	60	2147.5333	1707.00	2290.00	148.65059
PD (Y)	60	2714.6667	2509.00	2846.00	101.95640
Valid N (listwise)	60				

Source: IBM SPSS Statistics 26 data processing, 2025

Based on the descriptive analysis results in Table 3, the average Local Tax Revenue (PD) was recorded at 2,714.67 with a minimum value of 2,509.00 and a maximum of 2,846.00, indicating a relatively stable fluctuation. Land and Building Tax (PBB) has the highest average of 2,378.60 with a range of 2,080.00–2,621.00, which confirms its role as the dominant source of revenue. Advertisement Tax (PR) shows high stability with an average of 2,158.68 and a small variation between 2,040.00–2,240.00. Conversely, Entertainment Tax (PH) has the largest variation with an average of 2,147.53, a minimum value of 1,707.00, and a maximum of 2,290.00, which indicates a higher level of volatility compared to other variables. In general, PBB consistently contributes the most, PR is relatively stable, while PH tends to be volatile.

Regression Analysis

Before performing the regression analysis, a classical assumption test was carried out, and the results were as follows;

1. The Normality Test shows that this study has a normal distribution, because the resulting probability value of 0.200 can be stated as normally distributed because the probability value is > 0.05 .
2. The Heteroscedasticity Test period using the Glejser Test shows that the significance values of PBB (0.091), PR (0.907), and PH (0.900) are all above 0.05, so the regression model is free from heteroscedasticity and meets the classical assumptions.
3. The Autocorrelation Test shows that the Durbin Watson (DW) value is 1.717, which is in the range of 1.5–2.5, so the regression model is declared free from autocorrelation and meets the classical assumptions.
4. The Multicollinearity Test shows that all independent variables have a tolerance value > 0.10 and VIF < 10 , so the regression model is free from multicollinearity symptoms and is suitable for use.

Based on these results, the data can be continued for simple regression analysis, with the following results;

Tabel 4. Linear Regression Analysis Results

Coefficients ^a											
		Unstandardized	Coefficients	Standardized							
Model		B	Std. Error	Beta	t	sig.	Zero-order	Correlations	Part	Tolerance	VIF
1	(Constant)	189.776	540.061		.351	.727					
	PBB	.389	.096	.482	4.059	.000	.568	.477	.414	.739	1.353
	PR	.672	.298	.275	2.258	.028	.491	.289	.230	.707	1.420
	PH	.069	.079	.101	.881	.382	.083	.117	.090	.794	1.260
a. Dependent Variable: PD											

Source: SPSS 26 output, 2025

Based on the results in Table 4, the regression equation form is as follows;

$$Y = 189.776 + 0.389X_1 + 0.672X_2 + 0.069X_3 + \varepsilon$$

From this equation, the following results can be interpreted:

1. The constant value of 0.049 indicates that if the Land and Building Tax (PBB), Advertisement Tax (PR), and Entertainment Tax (PH) are zero, then the Local Tax Revenue (PD) still has a value of 0.049 units.
2. The Land and Building Tax (PBB) coefficient of 0.389 means that every 1% increase in Land and Building Tax (PBB) will increase Local Revenue (PD) by 0.389 units. This result is significant at $\alpha = 5\%$, so it can be concluded that the Land and Building Tax (PBB) plays an important role in increasing Local Revenue (PD).
3. The Advertisement Tax (PR) coefficient of 0.672 means that every 1% increase in Advertisement Tax (PR) will increase Local Revenue (PD) by 0.672 units. This value is significant at $\alpha = 5\%$, making Advertisement Tax (PR) the variable with the most dominant influence in the model.
4. The Entertainment Tax (PH) coefficient of 0.069 indicates that every 1% increase in Entertainment Tax (PH) only increases Local Revenue (PD) by

0.069 units. However, this result is not significant, so Entertainment Tax (PH) does not play a significant role in influencing Local Revenue (PD)

Correlation Coefficient

Based on Table 4, the results of the Pearson correlation test show that the Land and Building Tax (PBB) variable has a fairly strong positive correlation with Local Tax Revenue (PD) of 0.568 at a significance level of 0.000. Advertisement Tax (PR) also shows a positive relationship with PD, although weaker, with a correlation value of 0.491 and is significant at $\alpha = 5\%$. Meanwhile, Entertainment Tax (PH) only has a correlation of 0.083 with PD and is not significant at $\alpha = 5\%$, so it can be said to have almost no linear relationship with PD. Thus, the strongest correlation to PD is shown by PBB, followed by PR, while PH shows no significant relationship.

Determination Coefficient

Table 5. Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.646 ^a	.417	.385	79.92826
a. Predictors: (Constant), PH, PBB, PR				

Source: SPSS 26 output, 2025

Based on Table 5, the coefficient of determination (R^2) value of 0.417 indicates that the variation in PD can be explained by Land and Building Tax (PBB), Advertisement Tax (PR), and Entertainment Tax (PH) by 41.7%, while the remaining 58.3% is influenced by other factors outside the model. The Adjusted R^2 value of 0.385 confirms that the regression model is quite good at explaining the relationship between variables, although there are other variables outside the study that also influence PD.

Hypothesis Testing

Based on the data processing results from Table 4, the following partial test results are obtained:

1. Land and Building Tax (PBB) plays a role in increasing Local Tax Revenue in Bandung City. This is shown by the t-count value of 4.059 with a significance of $0.000 < 0.05$, so it can be concluded that the Land and Building Tax (PBB) has a significant effect on Local Tax Revenue.
2. Advertisement Tax (PR) plays a role in increasing Local Tax Revenue in Bandung City. The t-count value of 2.258 with a significance of $0.028 < 0.05$ indicates that Advertisement Tax (PR) has a significant effect on Local Tax Revenue.
3. Entertainment Tax (PH) does not play a significant role in increasing Local Tax Revenue in Bandung City. The t-count value of 0.881 with a significance of $0.382 > 0.05$ shows that Entertainment Tax (PH) does not have a significant effect on Local Tax Revenue in this research model.

Meanwhile, based on the processing results, an F-count value of 13.401 with a significance of $0.000 < 0.05$ was obtained. This result shows that the variables Land and Building Tax (PBB), Advertisement Tax (PR), and Entertainment Tax (PH) simultaneously have a significant effect on Local Tax Revenue in Bandung City. Thus, the hypothesis stating that these three types of taxes together play a role in increasing Local Tax Revenue can be accepted.

DISCUSSION

Land and Building Tax (PBB) is proven to be the main contributor to Local Tax Revenue in Bandung City with an average revenue of Rp23,786 million in the last five years, stable even though the annual growth is relatively small. The partial test results show a significant effect with a significance value of 0.000 and a partial contribution of 27.38%, confirming the dominance of Land and Building Tax which is driven by new property development, an increase in the Tax Object Selling Value (NJOP), and urbanization. This condition is in line with the research of Hasanah et al., (2025) which emphasizes the importance of digitalization and data updates to strengthen the effectiveness of Land and Building Tax management.

Advertisement Tax (PR) also makes a significant contribution to Local Tax Revenue, although smaller than PBB, with an average revenue of Rp21,586 million and a range of Rp2,040–Rp2,240 million. The t-test shows a significant value (0.028) with a contribution of about 13.5%, which indicates that the increase in business promotion activities has a positive impact on local revenue. However, the fluctuation of Advertisement Tax is influenced by weak supervision of illegal advertisements, outdated tariffs, and external conditions such as the pandemic. These results are consistent with the studies of Jordi et al., (2024) and Rusdiyana & Saleh (2024) which emphasize the need for supervision and system updates to optimize the contribution of Advertisement Tax.

In contrast to these two types of taxes, Entertainment Tax (PH) does not have a significant effect on Local Tax Revenue with a significance value of 0.382 and a regression coefficient of 0.069. The data shows a sharp fluctuation, for example, a drastic decrease in 2020 due to the pandemic from Rp8.87 billion to Rp2.48 billion, then rising again in 2021 before weakening again in the following years. This instability illustrates the seasonal and sensitive nature of the entertainment sector to socioeconomic conditions. This finding is in line with the research of Meliala et al. (2024) and Oktariansyah et al. (2023) which states that the contribution of PH is relatively small and inconsistent.

Simultaneously, Land and Building Tax, Advertisement Tax, and Entertainment Tax are proven to have a significant role in increasing Local Tax Revenue in Bandung City. Although their contributions vary partially, they complement each other in forming the regional revenue structure, where Land and Building Tax provides fiscal stability, Advertisement Tax reflects local economic dynamics, and Entertainment Tax, although not individually significant, still contributes when combined. This finding is in line with the research of Amurwatpraja & Trisnaningsih (2025) and A. Pratiwi & Kasir (2024) which asserts that a combination of various types of taxes is more effective in

supporting local revenue than relying on only one source of tax. Thus, an integrated tax management strategy is key to ensuring regional fiscal sustainability.

CONCLUSION

This study concludes that Local Tax Revenue in Bandung City is at a relatively high and stable level with the Land and Building Tax as the main contributor, followed by the Advertisement Tax, while the Entertainment Tax shows the greatest fluctuation due to its sensitivity to external conditions. The analysis results prove that, simultaneously, these three types of taxes have a significant effect on Local Tax Revenue, with Land and Building Tax and Advertisement Tax having a partial effect, while Entertainment Tax does not show a significant effect although it still contributes within the simultaneous framework. Based on these findings, the Bandung City Government is advised to strengthen the supervision of illegal advertisements and integrate an online-based permit system, evaluate the tariff and collection system for the Entertainment Tax while supporting local entertainment activities with rational permit facilitation, promotion, and fiscal incentives, and expand education to the public and business actors about the importance of tax in regional development. For future researchers, studies can use data with a longer time span and add other variables such as Restaurant Tax, Hotel Tax, and Parking Retribution to make the analysis more comprehensive, as well as consider a mixed-methods approach by combining quantitative analysis and in-depth interviews with tax authorities, business actors, and the public to obtain a more comprehensive picture of the factors that influence Local Tax Revenue.

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