

Effectiveness of Tourism Sector Retribution as an Effort to Increase Local Revenue Bantaeng City (Case Study on Bantaeng Regency Tourism Office)

Agusdiwana Suarni¹, Mahmud Nuhung², Syahrani Mutmainnah³
Faculty Economic and Business, Muhammadiyah Makassar University^{1,2,3}
PhD Student in Faculty of Economics and Muamalat (FEM) Universiti Sains Islam Malaysia (USIM)¹
email: agusdiwanasuwarni@unismuh.ac.id

Keywords:

*Effectiveness,
Local Revenue
(PAD),
Retribution,
Regional
Tourism Sector*

Abstract

This study aims to determine the effectiveness of the regional tourism sector levy as an effort to increase the local revenue of Bantaeng city (Case study at the Bantaeng Regency Tourism Office). The type of research used is Qualitative Research Method. The data processed by the author is the result of interviews with the Bantaeng Regency Tourism Office. The data collection techniques used in this research are Documentation Techniques and Interview Techniques where the author meets face to face with the source. The result of this research shows that the average level of effectiveness of tourism sector levy revenue in Bantaeng Regency for the last 6 years is 38% which is classified as quite good criteria. However, it did not experience a significant increase in each year. To overcome the obstacles to the acceptance of retribution in the tourism sector of Bantaeng Regency, efforts are made, among others: Exploring the potential of other tourist objects and creating other vehicle attractions to attract visitors, Structuring and developing the potential of tourist objects by arranging facilities and infrastructure in potential tourist areas, and Increasing marketing and tourism promotion, both through print media and the internet. These efforts are made to attract many visitors to various tourist attractions so that they can increase the original regional income (PAD) of Bantaeng Regency.

1. Introduction

Bantaeng Regency, known as Butta Toa, is located on a coastal area that extends west and east for 21.5 kilometres. It has a city centre in the coastal area which consists of 8 sub-districts divided into 21 villages and 46 sub-villages. Being a complete area, there are mountainous hills for growing strawberries, inland valleys for agriculture, especially coastal areas for beach tourism. Therefore, Bantaeng Regency continues to race with other regions by developing urban planning through the creation of parks, drainage, street lights and others.

Various sectors have also been developed, such as the agricultural sector, where most of the population works as farmers. Another sector that needs to be taken into account is the tourism sector. Bantaeng Regency has historical heritage that is recorded in history books. It is no wonder that the local government pays so much attention to tourism. This is evidenced by the renovation of various natural attractions into attractive places, such as the Bissappu natural baths. Also the

maintenance of historical relics such as Balla Tujuan which is the pride of the local community.

Increasing local revenue is one of the success factors in achieving regional development goals. The higher and greater the ratio of regional own-source revenue (PAD) to total regional revenue shows independence in order to finance all obligations to regional development. (Galih Prihandani Utomo). In 2019, the General Eradication Commission (KPK) gave appreciation to several Bantaeng Regional Governments (Pemda) for their performance in increasing Regional Original Revenue (PAD). The effectiveness of the Contribution of Tourism Sector Levies to Regional Original Income (PAD) of Bantaeng Regency has increased every year, even though it is in the very poor criteria. This means that the contribution of the tourism sector levy to PAD is still relatively low.

This is reinforced in previous research by Ainun Jariah (2020) entitled Analysis of Tourism Sector Levies on Regional Original Income, Bantaeng City's Regional Original

Income experienced a significant increase until the end of 2018 from 1.99% to reach 3.96%. In 2020, to be precise in mid-March, the tourism sector of Bantaeng Regency, South Sulawesi was closed during the Covid-19 pandemic. As a result, the regional economy has an impact on regional original income (PAD). The lethargy of tourism stretches such as the Eremerasa Natural Baths which is one of the icons of Bantaeng district in the tourism sector.

Along with the recovery of conditions during the pandemic, various efforts were made in order to stabilise the regional economy. One of the sources of PAD that is maximised by the government in its collection is regional retribution. In an effort to increase local revenue, namely by optimising the potential of the tourism sector which contributes to the regional economy. By maximising development and development in the tourism sector with various innovations in rides, facilities and services as well as performance in publishing panoramas and tourism facilities on social media to attract tourists, the more levies generated to increase local revenue.

Bantaeng Regency with its abundant natural wealth, tourism and recreation objects and historical heritage will have good prospects in the future to be optimised in an effort to increase local revenue (PAD) from the tourism sector. Based on this description, the researcher is interested in conducting research with the title "Effectiveness of the Regional Tourism Sector as an Effort to Increase Regional Original Income in Bantaeng City".

2. Literature Review

2.1 Regional Original Revenue (PAD)

Regional Original Revenue (PAD) is revenue that comes from sources within the territory of a particular region, and is collected based on the applicable laws in Indonesia, namely Permendagri Number 13 of 2006. For Regional Taxes and Levies are regulated by Law Number 28 of 2009 concerning Regional Taxes and Levies and the implementation in the Region must be regulated by Regional

Regulations, and the Regional Government is prohibited from making levies other than those specified in the laws and regulations in accordance with Law Number 23 of 2014 concerning Regional Government in Article 286 paragraph (2).

Regional Original Revenue (PAD) is revenue obtained from sources within its own region, the higher the role of PAD in the regional financial structure, the higher the financial capacity owned by the region to carry out its regional development activities (Carunia, 2017: 119).

2.2 Local Taxes

Local tax is a mandatory contribution to the region owed by individuals or entities that are compelling based on the law by not getting a direct reward and used for regional purposes for the greatest prosperity of the people. This definition is contained in the Regional Tax and Retribution Law Number 28 of 2009.

Taxes or mandatory contributions made by residents of a region to the local government will be used for the benefit of government and the public interest of a region. Examples include the construction of roads, bridges, opening new jobs, and other development and government interests. In addition to the development of a region, local tax revenue is one of the sources of the Regional Revenue Budget (APBD) used by the government to carry out its work programmes.

2.3 Regional Retribution

Regional Retribution According to Law No. 28 of 2009 concerning Regional Taxes and Levies, regional retribution is a local levy as payment for services or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities. Fajar Billy Sandi (2019).

2.4 Definition of Tourism Sector

According to the large Indonesian dictionary (KBBI) sector means the environment of a business. Examples of the

Agricultural Sector, Tourism Sector, Industrial Sector.

In accordance with the Law of the Republic of Indonesia Number 10 of 2009 concerning tourism, tourist destinations, also called tourism destinations, are geographical areas within one or more administrative areas in which there are tourist attractions, public facilities, tourism facilities, accessibility, and communities that are interrelated and complement the realisation of tourism.

2.5 Theory Effectiveness

Effectiveness is a condition that shows the level of success or achievement of a goal as measured by quality, quantity, and time, in accordance with what was previously planned. According to the Big Indonesian Dictionary (KBBI), effectiveness is usability, activeness, and there is a match in an activity between someone who carries out the task and the goal to be achieved.

2.6 Aspects of Effectiveness

There are aspects of effectiveness to be achieved in an activity. Referring to the definition of effectiveness above, here are some of these aspects:

1. Regulatory Aspects

Regulations are made to keep an activity running according to plan. Rules or regulations are something that must be implemented so that an activity is considered to have run effectively.

2. Function/Task Aspect

Individuals or organisations can be considered effective if they can perform their duties and functions properly in accordance with the provisions. Therefore, every individual in the organisation must know their duties and functions so that they can carry them out.

3. Plan/Programme Aspect

An activity can be considered effective if it has a plan that will be implemented to achieve the goals to be achieved. Without a plan or programme, it is impossible to achieve the goal.

4. Objective / Ideal Condition Aspect

What is meant by ideal conditions or goals is the target to be achieved from an activity oriented towards the planned results and processes.

2.7 Tourism Sector Retribution Towards Regional Revenue

Law number 32 of 2004 concerning Regional Government explains that the source of regional income consists of:

a) Original local revenue, namely:

- Results of local taxes,
- Results of regional retribution,
- Results of regionally owned companies, and the results of the management of separated regional assets, and
- Other legitimate local revenue

b) Balancing funds

c) Regional loans

d) Other original regional income.

3. Research Methods

In conducting this research, the method used is a qualitative method, where the data obtained comes from interviews, documents, and observations, not in the form of numbers. This qualitative approach aims to get a descriptive picture of events that occur in the field, especially through words or oral from the sources observed (Maleong, 2011). This research will be conducted at the Tourism Office or Regional Revenue Office of Bantaeng Regency, which is located at JL. Andi Manappiang. It is planned that the research will last for 2 months, starting from August to September 2021.

There is no detailed description of the research flow, but it generally consists of preparation, implementation, and final stages. The population in this study is the financial statements of the Bantaeng Regency Tourism Office, while the sample is selected to be representative of the existing population. The data used in this research is qualitative, expressed in the form of words, sentences, documents, and the results of interviews with relevant sources. Primary data sources were

obtained from direct interviews with research informants, while secondary data were sourced from reading materials or related documentation.

Data collection techniques involved interviews with the Receiving Treasurer of the Bantaeng Regency Tourism Office as well as documentation techniques to find data related to the research title. Data analysis was carried out through several stages, namely data reduction to summarise the main points, data presentation to organise information in narrative form, and drawing conclusions or verification based on the data that has been compiled.

4. Results and Discussion

4.1 Research Results

In this section, the researcher will explain the part that becomes the substance of this research, namely "The Effectiveness of Regional Tourism Sector Levies as an Effort to Increase Regional Original Income of Bantaeng City", with the analysis method used, namely qualitative method.

This research was conducted at the Bantaeng Regency Tourism Office, to find out how the effectiveness of local tourism sector levy revenue in Bantaeng Regency in an effort to increase local revenue.

Tabel 3.1
Recapitulation Reception Regional Tourism Sector Levy 2015

NO.	Object Tour	2015		
		Target	Realization	%
1.	Marina Beach Parking	20,000,000	23,812,000	119
2.	Marina Beach	2,919,424,000	637,057,486	22
3.	Bathing Eremerasa	175,000,000	177,441,000	101
4.	DT. Pakalimbungang	15,000,000	24,568,000	164
5.	Waterfall Bissappu	4,500,000	6,035,000	134
Total		3,133,924,000	868,913,486	28

(Source data: District Regional Tourism Office Bantaeng 2021)

Table 3.2
Recapitulation Reception 2016 Regional Tourism Sector Levy

NO.	Object Tour	2016		
		Target	Realization	%
1.	Marina Beach Parking	20,000,000	20,476,000	102
2.	Marina Beach	2,919,424,000	835,848,000	29
3.	Bathing Eremerasa	175,000,000	183,037,000	105
4.	DT. Pakalimbungang	15,000,000	21,214,000	141
5.	Waterfall Bissappu	4,500,000	5,580,000	124
Total		3,133,924,000	1,066,155,000	34

(Source data: District Regional Tourism Office Bantaeng 2021)

Table 3.3
Recapitulation Reception Regional Tourism Sector Levy 2017

(Source data: District Regional Tourism Office

NO.	Object Tour	2017		
		Target	Realization	%
1.	Marina Beach Parking	20,000,000	17,836,000	89
2.	Marina Beach	3,500,000,000	687,848,000	20
3.	Bathing Eremerasa	200,000,000	228,279,000	114
4.	DT. Pakalimbungang	15,000,000	29,992,000	200
5.	Waterfall Bissappu	4,500,000	10,400,000	231
Total		3,739,500,000	974,355,000	26

Bantaeng 2021)

Table 3.4
Recapitulation Reception Regional Tourism Sector Levy 2018

NO.	Object Tour	2018		
		Target	Realization	%
1.	Marina Beach Parking	80,000,000	17,161,000	21
2.	Marina Beach	2,500,000,000	616,268,000	25
3.	Bathing Eremerasa	300,000,000	245,626,000	82
4.	DT. Pakalimbungang	50,000,000	55,739,000	111
5.	Waterfall Bissappu	20,000,000	8,760,000	44
Total		2,950,000,000	943,554,000	32

(Source data: District Regional Tourism Office Bantaeng 2021)

Table 3.5
Recapitulation Reception 2019 Regional
Tourism Sector Levy

NO.	Object Tour	2019		
		Target	Realization	%
1.	Marina Beach Parking	80,000,000	17,174,000	21
2.	Marina Beach	500,000,000	444,163,000	89
3.	Bathing Eremerasa	300,000,000	256,085,000	85
4.	DT. Pakalimbungang	50,000,000	38,200,000	76
5.	Waterfall Bissappu	20,000,000	10,185,000	51
Total		950,000,000	765,807,000	81

(Source data: District Regional Tourism Office Bantaeng 2021)

Table 3.6
Recapitulation Reception Regional Tourism
Sector Levy 2020

NO.	Object Tour	2020		
		Target	Realization	%
1.	Marina Beach Parking	75,000,000	9,961,000	13
2.	Marina Beach	1,000,000,000	82,735,000	33
3.	Bathing Eremerasa		219,075,000	
4.	DT. Pakalimbungang		27,200,000	
5.	Waterfall Bissappu		5,090,000	
Total			1,075,000,000	

(Source data: District Regional Tourism Office Bantaeng 2021)

Table 3.7
Amount Recapitulation Reception Tourism
Sector Levy Regency Bantaeng 2015-2020

NO.	Year	Target (Rupiah)	Realization (Rupiah)
1.	2015	3,133,924,000	868,913,486
2.	2016	3,133,924,000	1,066,155,000
3.	2017	3,739,500,000	974,355,000
4.	2018	2,950,000,000	943,554,000
5.	2019	950,000,000	765,807,000
6.	2020	1,075,000,000	343,991,000

(Source : Tourism Department data Regency Bantaeng 2021)

From the data above, it can be seen that from 2015 to 2020 the realisation of revenue did not reach the target, and often decreased.

in the 2015 fiscal year, namely 28%, it increased in the following year, namely in 2016 it reached 34%, but in 2017 to 2020 it actually decreased with a stagnant presentation at 32%. The highest realisation only occurred in 2016 and the lowest realisation of 26% occurred in 2017.

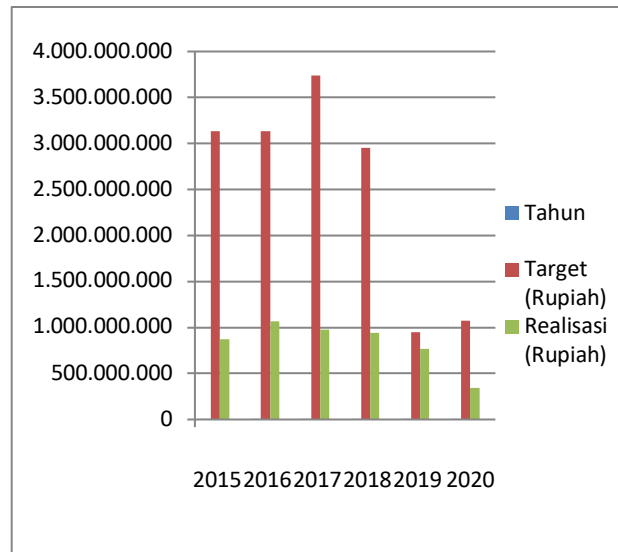


Figure 3.1 Target and Realization Reception
Tourism Department Levy Regency
Bantaeng 2015-2020

From the bar chart above can seen realization reception retribution No achieve targets over time walk from 2015 to 2020. This because insufficient target setting realistic. Still necessary exists various consideration risks and potential each object tour. Can seen in years 2019 has happen reduction in target of IDR 950,000,000 due to evaluation from 4 years previously. Realization lowest acceptance occurred in 2020 amounting to IDR 343,991,000 p This caused *Pandemic Covid 19* is attacking all over remote parts of the country, then various object tour closed To use prevention transmission of the *covid 19* virus.

4.2 Research Discussion

The more effective reception retribution area so the more acceptance also increases income original area (PAD) use enhancement activity development area That Alone. Formula used For count effectiveness as following. (Komala, 2010):

$$P_n = \frac{QX}{QY} \times 100 \%$$

Information :

P = Effectiveness Regional Tourism Sector Levy

QX = Realization Reception Regional Tourism Sector Levy

QY = Revenue Target Regional Tourism Sector Levy

n = specific year (period)

1. Effectiveness Retribution Tourist Year 2015 Budget

$$P_n = \frac{868.913.486}{3.133.924.000} \times 100\% = 27 \%$$

2. Effectiveness Retribution Tourist Year 2016 Budget

$$P_n = \frac{1.066.155.000}{3.133.924.000} \times 100\% = 34 \%$$

3. Effectiveness Retribution Tourist Year 2017 Budget

$$P_n = \frac{974.355.000}{3.739.500.000} \times 100\% = 26 \%$$

4. Effectiveness Retribution Tourist Year 2018 Budget

$$P_n = \frac{943.554.000}{2.950.000.000} \times 100\% = 31 \%$$

5. Effectiveness Retribution Tourist Year 2019 Budget

$$P_n = \frac{765.807.000}{950.000.000} \times 100\% = 80 \%$$

6. Effectiveness Retribution Tourist Year 2020 Budget

$$P_n = \frac{343.991.000}{1.075.000.000} \times 100\% = 31 \%$$

Table 3.8
Effectiveness Level Regency Regional Tourism Sector Levy Bantaeng

Year	Target	Realization	Percentage	Criteria
2015	3,133,924,000	868,913,486	27%	No Effective
2016	3,133,924,000	1,066,155,000	34%	No Effective
2017	3,739,500,000	974,355,000	26%	No Effective
2018	2,950,000,000	943,554,000	31%	No Effective
2019	950,000,000	765,807,000	81%	Enough Effective
2020	1,075,000,000	343,991,000	31%	No Effective
Average			38%	No Effective

(Source : Processed from data from the District Regional Tourism Office Bantaeng, 2021)

Based on the table above, can is known level effectiveness reception retribution sector tourist area regency Bantaeng are in the criteria that are not effective with the average percentage reached 38%. However No experience enhancement significant in each the year.

In 2015 realization reception No achieving the target setting, the percentage obtained at 27% is also within the criteria No effective because insufficient target setting realistic as well as lack of consideration potential and risks object tourism (*related in interview with resource person Mrs. Dewi as Treasurer Recipient Bantaeng City Tourism Sector Levy*). Enhancement only happened in 2016 with The highest realization is still 1,066,155,000 is within the criteria No effective with percentage by 34%. though retribution marina and bathing beaches an increased feeling fast. In 2017 it became year with lowest percentage namely 26% is within the criteria No effective too. This matter caused Because increasingly strictly competition with agency private shows its advantages from various facilities, services and access. Realization acceptance still Not yet achieve targets with 31% percentage is within the criteria No effective in 2018.

Highest percentage occurred in 2019 by 81% though with the lowest targets and realization However is within the criteria Enough effective, p This because development and maintenance Refurbished facilities at various object tour. Like Providing an attractive triangular gazebo For So a photo spot on a waterfall tour bissappu, development access road hover over the door enter bathing eremerasa, procurement light park at Marina beach and so on. In the middle 2020 happened decline reception sufficient realization drastic because *pandemic Covid-19* is the result various object tour closed as effort prevent transmission of the *covid-19* virus. Naturally is within the criteria No effective with acquisition percentage 31% p the because maintenance various facility object tour Still Keep going done during a pandemic *covid-19*. (*related in*

interview with resource person Mrs. Dewi as Treasurer Recipient Bantaeng City Tourism Sector Levy).

a. Efforts made in overcome barriers to acceptance retribution sector tourist area city Bantaeng :

1. Dig potency object other tours and make attractions another vehicle for interesting interest visitors.

For overcome obstacles that arise , with add object tour can be donated to Local Government Regency Bantaeng to be managed and become source retribution place recreation , with so will add Regency PAD revenue Bantaeng , aside that's for collection retribution place recreation can realized and exceeded the target , namely with method make other attractions such as outbound arenas, rafting, swimming swimming , and objects place modern selfie after That will done promotion in a way wide for society can know exists object tourism in the city Bantaeng . With innovations the expected can interesting interest must retribution For visit and get it compete with object tour other. So that expected realization reception will achieved every the year.

2. Do arrangement and development potency object tourism, that is with arrangement facilities and infrastructure in the area potency tour.

So that the obligatory retribution feel comfortable required exists adequate facilities and infrastructure. To condition less roads adequate, Regional Government Regency Bantaeng and the Central Government are planning For do expansion land and make access road new start from center government to location tourism (project center). Besides That facility support such as (mushollah, toilets, canteen and maintenance tool equipment security such as: blower, toolkit, flashlight, boots and helmet) must be more improved. With adequate facilities and infrastructure expected by the obligators retribution feel comfortable and interested For

visit. Condition facilities and infrastructure is tool support success a process of effort carried out in order to achieve reach expected results in accordance with plan.

3. Increase marketing and promotion travel, fine through print media as well as the internet.

With do promotion the expected can give knowledge public about object tour that and interesting interest public For visit so that reception retribution place recreation can increase.

4. Renew system collection retribution from manual to based technology.

With using a system based technology in collection retribution so can makes it easier in the collection as well as can detect exists extortion (illegal levying).

5. Closing

5.1 Conclusion

Based on the formulation of the problem and research objectives that have been set as well as the results and analysis of the research that has been presented, conclusions can be drawn:

1. That the average level of effectiveness of tourism sector retribution revenue of Bantaeng Regency for the last 6 years is 38% classified in ineffective criteria. Which in the bar chart shows a decrease in realisation each year, due to the setting of unrealistic targets and the lack of consideration of the potential as well as the risk of tourist objects before setting the target.

2. The effectiveness of retribution revenue in the tourism sector in Bantaeng Regency is calculated by dividing the realisation by the target. From 2015 to 2020, the effectiveness of local taxes still fluctuates, most of which have fallen into the ineffective category. Only in 2019 did it fall into the moderately effective category, but this can still be improved. Meanwhile, the effectiveness of local tourism sector levies

for 6 years shows that the average ratio value is still in the ineffective category.

3. Factors that hinder the receipt of levies in the regional tourism sector of Bantaeng Regency include: the lack of tourist objects managed by the local government, the high competition of tourist objects managed by the private sector, the lack of various tourist attraction facilities that support in attracting visitors, the promotion of tourist objects that are still lacking in print media and social media networks and the covid-19 pandemic factor which requires each tourist attraction to be closed. So to overcome the obstacles to the revenue of the Bantaeng Regency regional tourism sector levy, efforts were made, among others: Exploring the potential of other tourist objects and creating other vehicle attractions to attract visitors, Structuring and developing the potential of tourist objects by arranging facilities and infrastructure in potential tourist areas, and Increasing marketing and tourism promotion, both through print media and the internet.

5.2 Suggestion

Based on the above conclusions the author suggests:

1. We recommend that in determining the target of regional tourism sector levy revenue, using the existing potential, not just using the budget in the previous year. So that it can maximise the potential that exists in the field.
2. Increase the number of supervisors to carry out regular supervision in terms of the process of collecting and managing tourist objects and improving services to retribution payers.
3. Develop and improve facilities and infrastructure such as improving road access to tourist sites and creating other tourist attractions such as water parks and outbound, as well as increasing promotion through print, electronic media, social media and packaging tourism products as

attractive as possible, so as to increase the number of tourist visits at various tourist attractions as well as an effort to increase Bantaeng Regency PAD. 4. By using a technology-based system in collecting retribution, it can facilitate the collection and can detect extortion (illegal collection).

Bibliography

- Asriandy, Ian. 2016. "Strategi Pengembangan Objek Wisata Air Terjun Bissappu Di Kabupaten Bantaeng". Skripsi. FISIP. Ilmu Administrasi Negara. Universitas Hasanuddin, Makassar.
- Bella, Cantika., Hanafi, Imam., Wachid, Abdul. (2010). Kontribusi Retribusi Pasar Wisata Dalam Meningkatkan Pendapatan Asli Daerah. Jurnal Administrasi Publik (JAP), Vol. 2, No. 4, Hal. 747-752.
- Fitri, Devilian., Ansofino., Areva, Desi. (2014). Pengaruh Sektor Pariwisata Terhadap Pendapatan Asli Daerah (PAD) Di Kabupaten Pesisir Selatan.
- Jariah, Ainun. (2020). Analisis Retribusi Sektor Pariwisata Terhadap Peningkatan Pendapatan Asli Daerah. Artikel Ilmiah Akuntansi, Hal. 1-7.
- Komala, Dwi Tiyasari, 2010. Analisis Kontribusi Pajak Hotel dan Restoran terhadap Penerimaan Pendapatan Asli Daerah (PAD) di Kabupaten Tegal. Institut Pertanian Bogor.
- Maleong (2011) pendekatan kualitatif dalam penelitian ini adalah penelitian yang menghasilkan data deskriptif berupa kata-kata atau lisan dari Wajib pajak yang diamati.
- Mardiasmo. (2016). Perpajakan Edisi Revisi Tahun 2016. Yogyakarta: Penerbit Andi.
- Muchlisin, M. Rois., Purnamaningsih, Nining., Juwarni, Dwi. (2019). Kontribusi Sektor Pariwisata Terhadap Pendapatan Asli Daerah Kabupaten Nganjuk Tahun

2014-2018. JIMEK, Vol. 2, No.1, Hal. 150-168.

Novianti, Reni., Baga, Lukman M., Falatehan, A. Faroby. (2017). Strategi Peningkatan Pendapatan Asli Daerah Melalui Retribusi Sektor Pariwisata. Jurnal Nasional Pariwisata, Vol. 9, No. 1, Hal. 17-29.

Pekei, Beni (2016) Kriteria Kinerja Keuangan dalam pengukuran klasifikasi kriteria nilai efektivitas.

Pemerintah Indonesia. 2007. Peraturan Daerah Kabupaten Bantaeng Nomor 26 Tahun 2007 tentang Pembentukan Organisasi, Kedudukan, Tugas Pokok, dan Fungsi Dinas-Dinas Daerah Kabupaten Bantaeng.

Pemerintah Indonesia. 2009. Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.

Pemerintah Indonesia. 2009. Undang-Undang Republik Indonesia Nomor 10 Tahun 2009 tentang kepariwisatawan.

Pemerintah Indonesia. 2010. Peraturan Daerah Nomor 5 Tahun 2010 Tentang Pembentukan Lembaga-Lembaga Dinas dan Badan Pertingkat Kabupaten.

Pemerintah Indonesia. 2011. Peraturan Pemerintah Republik Indonesia Nomor 50 Tahun 2011 tentang Rencana Induk Pembangunan Kepariwisata Nasional.

Pemerintah Indonesia. 2014. Nomor 23 Tahun 2014 tentang Pemerintahan Daerah pada Pasal 286 ayat (2).

Pemerintah Indonesia. 2015. Peraturan Perundang-Undangan Nomor 9 Tahun 2015 tentang Pemerintahan Daerah.

Pemerintah Indonesia. 2009. Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.

Pemerintah Indonesia. 2009. Undang-Undang Republik Indonesia Nomor 10 Tahun 2009 tentang kepariwisatawan.

Pemerintah Indonesia. 2011. Peraturan Pemerintah Republik Indonesia Nomor 50 Tahun 2011 tentang Rencana Induk Pembangunan Kepariwisata Nasional.

Pemerintah Indonesia. 2014. Nomor 23 Tahun 2014 tentang Pemerintahan Daerah pada Pasal 286 ayat (2).

Pemerintah Indonesia. 2015. Peraturan Perundang-Undangan Nomor 9 Tahun 2015 tentang Pemerintahan Daerah.

Pemerintah Indonesia. 2007. Peraturan Daerah Kabupaten Bantaeng Nomor 26 Tahun 2007 tentang Pembentukan Organisasi, Ked