

Analysis of Mapping Regional Tax Potential in Increasing Regional Original Revenue (PAD) in East Lombok Regency in 2019-2023

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ABSTRACT

This study aims to analyze the potential of regional tax revenue in increasing Regional Original Revenue (PAD) in East Lombok Regency in 2019-2023. This study uses a quantitative descriptive approach. The data analysis technique in this study is the analysis of regional tax revenue reports using the Klassen Typology method. Using the Klassen Typology method, the study's findings indicate that the following tax types are included in the Prima/Superior sector: hotel, restaurant, billboard, street lighting, non-metallic minerals and rocks, and land and building rights acquisition duty tax; the Developing sector includes entertainment, parking, and groundwater tax; the Potential sector includes the Rural and Urban Land and Building Tax; and the Swallow's Nest Tax is included in the Underdeveloped sector. In the future, the Regional Government of East Lombok Regency is expected to carry out a policy of intensification and extension of the existing regional tax potential to optimize the increase in the tax realization rate, so that the tax revenue figure is in accordance with the potential that should be generated and regional taxes can make a large contribution to the Regional Original Revenue.

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1. INTRODUCTION

Indonesia is one of the countries that implements a regional autonomy policy where local governments have the freedom to govern their own regions. Through the regional autonomy policy, the central government hopes that the regions will be more independent, reduce dependence on the central government in terms of development and be able to manage regional finances effectively, efficiently, and responsibly [1]. Based on government regulation Number 12 of 2019 concerning the purpose of Regional Funding, one of the main sources of regional funding is Regional Original Revenue (PAD).

The Ministry of Finance defines Regional Original Revenue (PAD) as the money collected by the region in compliance with laws and regulations and received by the region. Regional taxes, regional levies, and the outcomes of regional wealth management that are segregated and originate from lawful Regional Original Revenue (PAD) are all sources of regional original revenue, as per Law No. 23 of 2014 of the Republic of Indonesia concerning Regional Government. [2]. The four components of PAD are expected to make a positive contribution to improving PAD.

Suhendi in [3] said that the higher the role of PAD in regional revenue is a reflection of the success of businesses or the level of regional capabilities in financing government administration and development. Therefore, local governments must be able to increase the role and contribution of PAD optimally, namely by exploring and managing potential PAD sources so that development activities in the regions can be realized.

According to Rusdana in [4] defines that potential is the power or ability to produce regional acceptance and the ability to be accepted in a 100% state. To get or obtain it, certain efforts are needed, because this potential is still hidden, so it is necessary to study the amount of potential income that exists.

Both people and natural resources are available to the East Lombok Regency's local administration. East Lombok Regency, a source of Regional Original Revenue (PAD), has the potential to maximize its revenue through a regional tax that includes city taxes, such as those on hotels, restaurants, entertainment, billboards, street lighting, non-

metallic minerals and rocks, parking, water and land taxes, nest taxes, swallow taxes, urban and rural land and building taxes, and land and building rights acquisition duty taxes. Of course, out of all the elements of this regional tax, it has the ability to generate local revenue in East Lombok Regency, which comes from taxes.

Regional tax mapping in West Nusa Tenggara Province (NTB) shows quite positive developments from year to year. For example, in 2023, based on data from the NTB Regional Revenue Agency (Bappenda), motor vehicle tax, name return duty, and motor vehicle fuel tax are the main contributions of regional taxes. However, despite the increase, some challenges remain. The tax revenue system in NTB, according to the Directorate General of Treasury (DJPb), suggests that local governments in West Nusa Tenggara (NTB) at both the provincial and district levels need to modernize the regional tax revenue system to increase revenue. The following are the sources of East Lombok Regency Government's Original Revenue revenue from 2019 to 2023:

Table 1. Targets and Realization of Sources of Regional Revenue Revenue for East Lombok Regency in 2019-2023 (In Billions)

No	Source PAD	Acceptance									
		2019		2020		2021		2022		2023	
		Target	Realization	Target	Realization	Target	Realization	Target	Realization	Target	Realization
1.	Regional Taxes	67.321.099	63.353.993	72.658.793	52.990.383	88.751.947	63.268.354	90.751.947	70.363.198	240.224.642	81.307.831
2.	Regional Levy	48.221.305	41.102.065	42.572.207	34.583.286	63.568.503	52.928.117	78.695.788	43.987.517	111.148.351	46.446.961
3.	Results of Regional Wealth Management Segregated	21.911.841	15.363.934	22.736.841	17.771.823	27.702.241	11.373.260	27.702.236	13.884.926	27.702.236	18.227.231
4.	Other Valid PADs	174.722.237	168.546.681	225.264.400	221.135.713	237.196.494	257.931.327	224.228.082	191.843.526	279.715.948	237.831.207
	Total Regional Original Revenue	311.587.484	288.366.674	363.232.243	326.481.207	417.219.187	385.501.059	421.378.054	320.082.169	658.791.178	383.813.232

Source : East Lombok Regency Regional Revenue Agency

Based on Table 1 concerning Targets and Realization of Regional Original Revenue (PAD) revenue sources of the East Lombok

Regency Government from 2019 to 2023, it is known that overall PAD revenue for the last five years, namely 2019-2023, the realization

shows an increase except in 2022 there is a decrease of 16.98% from 2021. The decline in PAD was caused by various factors, including last year's unpaid tax arrears, post-COVID-19 pandemic economic challenges and problems in the management of several PAD sectors.

As for the sources of PAD revenue from the 4 sources of PAD revenue, regional taxes have the highest contributor contribution in increasing the original regional revenue of East Lombok Regency compared to other sources of PAD such as regional levies, the results of segregated regional wealth management, and other legitimate PAD.

When viewed from the target and realization of regional taxes as a whole from year to year has not reached the target of 100% or has not been able to provide optimal realization. This is because in tax collection there are several problems faced by the government, namely the lack of compliance and public awareness in paying taxes, the weak legal system and regional revenue administration, the weakness of the apparatus, concerns about bureaucratic failure in running the program and a lack of optimism in achieving the results to be achieved. Therefore, it is necessary to carry out further optimization analysis related to the potential of regional taxes owned by evaluating the problems that have occurred so far so that they can calculate the potential of regional taxes owned and determine strategies in managing regional taxes so that they can obtain maximum results.

To conduct the mapping analysis, a class typology analysis was used. Class typology analysis is the grouping of a sector by looking at the growth and contribution of a particular sector to the income of a region [5]. The purpose of using the Klassen typology analysis is to map regional taxes sectorally into four categories, namely prime sectors, potential sectors, developing sectors and underdeveloped sectors.

Based on the description above, where the contribution of regional tax revenues is increasing from year to year and is greater than the revenue of other PAD

sources followed by suboptimal tax realization and supported by research conducted by (Usnaat & Herdi, 2023) and (Lukypa & Manan, 2023), the researcher is interested in conducting research with the title "Analysis of Regional Tax Potential Mapping in Increasing Regional Original Revenue (PAD) in East Lombok Regency in 2019-2023".

2. METHODS

Since East Lombok Regency is the largest and most populous region in NTB, there should be more possibilities for tax income. In contrast to other locations, the tax realization is, nevertheless, rather modest. East Lombok Regency was the site of this study, which used a descriptive and quantitative methodology. The research was conducted in East Lombok Regency with the consideration that East Lombok Regency has a significant contribution of regional taxes to PAD, but the tax realization is still fluctuating and does not reach the optimal target. The average regional tax realization of East Lombok Regency in the last 3 years, which is IDR 71.48 (in billions), is smaller when compared to the average regional tax realization of West Lombok Regency and Central Lombok Regency, which is IDR 106.15 (in billions) and IDR 110.32 (in billions) (data processed by the author). However, it is greater when compared to the average regional tax realization of North Lombok Regency, which is Rp 68.51 (in billions).

The research employed documentation techniques and literature reviews as data collecting methods. Secondary data was employed in this investigation. [6] defines secondary data as a source of information that does not directly supply the data collector with information, such as documents or other individuals. The East Lombok Regency's BAPENDA (Regional Revenue Agency) served as the study's secondary data source.

The analysis used in this study is quantitative descriptive analysis using the Klassen Typology as a data analysis tool as

well as a data analysis procedure. Mahmudi (2010) *Klassen Typology Analysis* is a technique for grouping a sector by looking at the growth and contribution of a sector by looking at the growth and contribution of a particular sector to total income. This analysis is used to find out the sources of regional taxes that will be included in the categories of superior sources, potential sources, developing sources, and underdeveloped sources in the total regional tax revenue for the East Lombok Regency government.

Determining whether a sector is in the category of prime, potential, developing and underdeveloped can be done by the following steps:

2.1 Calculating the growth of regional tax revenues

Regional tax growth is used to determine the growth rate of each type of regional tax in East Lombok Regency in 2019-2023 using the following growth formula:

$$g_{Xi} = \frac{X_{it} - X_i(t-1)}{X_i(t-1)} \times 100\%$$

Where:

- g_{Xi} : Growth of certain types of regional taxes
- Spray : Amount of regional tax revenue in a given year
- Spray (t-1) : Regional tax revenue in the previous year

2.2 Calculating Regional Tax Contribution to Total Regional Taxes

determine the contribution of each type of regional tax. The formula used is as follows:

The contribution of regional taxes to the total of all regional tax revenues is used to

$$\text{Contribution} = \frac{\text{the amount of certain types of regional taxes}}{\text{Total of all regional taxes}} \times 100\%$$

2.3 Klassen Typology Analysis

Table 2. Classification Matrix of Typology of Regional Tax Classification

Growth Ratio	Ratio of Proportions	
	$\frac{X_i}{\text{Average } X} > 1$	$\frac{X_i}{\text{Average } X} < 1$
$\frac{rPX_i}{rPX_{\text{total}}} > 1$	Prime	Growth
$\frac{rPX_i}{rPX_{\text{total}}} < 1$	Potentially	Underdeveloped

Source : Directorate General of Financial Balance. Ministry of Finance

Information:

- X_i : Certain types of regional taxes
- Average X : Average regional taxes
- rPX_i : Growth in Regional Tax Revenue
- rPX_{total} : Total Growth in All Regional Tax Revenues

After the categories of superior, potential, developing, and underdeveloped sources are known, the next stage can be taken a policy to make a map of regional tax potential to be seen in the area of potential ownership and

the ability to manage regional tax potential which will be combined with the *Klassen Typology Analysis*, then policies can be taken in the following table:

Table 3. Regional Potential Map

POTENTIAL

Tall	Quadrant I High potential, High manageability <i>(Promotions & Expansions)</i>	Quadrant II High potential, Low manageability <i>(intensification)</i>
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Low	Quadrant III Low potential, High manageability (<i>extensibilization/expansion</i>) Tall	Quadrant IV Low potential, Low manageability (<i>Education & Development</i>) Low
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MANAGEABILITY

Source: (Mahmudi, 2010)

3. RESULTS AND DISCUSSION

3.1 Regional tax revenue of East Lombok Regency in 2019-2023

The recapitulation of regional tax revenues in East Lombok Regency for the 2019-2023 period is presented as follows:

Table 4. East Lombok Regency Regional Tax Revenue in 2019-2023 (Billion)

Tax	Acceptance				
	2019	2020	2021	2022	2023
Hotel	864,138,591	286,658,336	290,079,705	719,001,560	1,642,652,666
Restaurant	5,060,280,804	3,912,487,716	4,471,717,154	5,456,327,706	6,438,535,589
Entertainment	49,582,925	32,581,525	43,297,250	48,286,666	102,736,050
Advertising	2,460,464,844	2,516,282,037	2,952,497,974	2,246,229,249	2,918,288,519
Street Lighting	25,123,182,116	22,212,131,334	25,276,715,495	32,686,124,166	36,042,089,514
Parking Tax	51,982,250	30,882,500	37,765,750	41,811,500	174,581,920
Groundwater	31,222,681	37,359,372	172,712,481	181,615,694	243,877,891
Swallow's Nest	21,950,000	9,100,000	8,950,000	11,650,000	13,460,000
Non-Metallic Minerals and Rocks	14,759,063,630	9,129,762,400	12,019,454,711	13,177,381,370	16,274,343,036
Total	63,353,993,256	52,990,383,535	62,799,470,634	70,363,201,312	81,307,831,651

Source: East Lombok Regional Revenue Agency

Regional tax revenue data for East Lombok Regency is known through revenue reports at the Regional Revenue Agency. This is in accordance with the main task and function of the Regional Revenue Management Agency is to assist the Regent in carrying out the function of visiting government affairs, especially supporting the regional revenue sector, one of which is the function of monitoring, evaluating, and reporting on the implementation of technical

support tasks in the field of regional revenue management.

3.2 Growth of regional tax revenue in East Lombok district in 2019-2023

Regional tax growth analysis determines the growth rate of each type of regional tax from 2019 to 2023. We may analyze the growth in regional tax revenue for East Lombok Regency from 2019 to 2023 using the following calculation:

$$g_{Xi} = \frac{X_{it} - X_{i(t-1)}}{X_{i(t-1)}} \times 100\%$$

The table below displays the findings of the analysis pertaining to the increase in

regional tax income in East Lombok Regency, which were derived from the use of this formula:

Table 5. Calculation of Regional Tax Growth in East Lombok Regency in 2019-2023

Tax	Growth					Average
	2019	2020	2021	2022	2023	
Hotels	4.44%	-66.83%	1.19%	147.86%	128.46%	43.03%
Restaurant	26.14%	-22.68%	14.29%	22.02%	18.00%	11.55%
Entertainment	-97.57%	-34.29%	32.89%	11.52%	112.76%	5.06%
Advertising	362.78%	2.27%	17.34%	-23.92%	29.92%	77.68%
Street Lighting	8.08%	-11.59%	13.80%	29.31%	10.27%	9.97%
Parking Tax	15.10%	-40.59%	22.29%	10.71%	317.55%	65.01%
Groundwater	47.92%	19.65%	362.30%	5.15%	34.28%	93.86%
Swallow's Nest	-49.14%	-58.54%	-1.65%	30.17%	15.54%	-12.73%
Non-Metallic Minerals and Rocks	9%	-38%	32%	10%	24%	7.04%
Urban Rural Earth and Buildings	9.50%	-3.52%	-3.25%	-1.58%	5.85%	1.40%
Land and Building Rights Acquisition Duty	-35.54%	6.88%	71.11%	-21.43%	18.67%	7.94%
Total	300%	-247%	562%	219%	715%	309.82%

Source : Data processed (2024)

The findings of the analysis of East Lombok Regency's regional tax growth rate for 2019–2023 are displayed in table 4.2 above. where a number of sectors saw very favorable outcomes in 2019. However, other industries had negative growth, such as the land and building rights acquisition duty tax, the swallow's nest tax, and the entertainment tax. Only land and water taxes, billboard taxes, and property and building rights acquisition duty taxes exhibit positive growth in 2020; they are inversely correlated with regional tax collections, which either show a fall or negative increase. One of the negative revenues is influenced by the COVID-19 pandemic phenomenon that hit the world, especially in East Lombok Regency, which has a major impact on the tax sector, especially hotel taxes, restaurant taxes, and entertainment taxes which have experienced a sharp decline due to restrictions on social and economic activities.

In 2021, regional tax growth showed a significant recovery after the impact of the pandemic in the previous year. The growth statistics of the majority of tax kinds indicate that East Lombok Regency is beginning to take an active role in reviving the current tax potential. The only taxes with negative growth were the Urban Rural Land and Building tax and the Swallow's Nest tax. Even though some industries, including the billboard tax, the Land and Building Rights Acquisition Duty tax, and the Urban Rural Land and Building Tax, are still declining, this encouraging trend persisted into 2022 with robust development in the hotel and restaurant sectors. Then, in 2023, regional tax growth peaked, indicating a robust economic rebound following the pandemic's effects. Nearly every tax sector saw notable expansion.

East Lombok Regency's regional tax income increase from 2019 to 2023 demonstrates notable variations in tax growth

brought on by outside variables like the COVID-19 epidemic. The worst year was 2020, when most tax sectors saw significant contractions. However, the economy began to show recovery in 2021, which will continue into 2023. Some sectors such as hotel, restaurant, entertainment, and water and land taxes reflect the immediate impact of social restrictions, but managed to recover consistently. For this reason, the East Lombok Regency government must always strive to

normalize tax potentials that are constrained by the impact of these factors and always strive to collect taxes optimally.

3.3 Contribution of regional tax revenue in East Lombok district in 2019-2023

Furthermore, to be able to find out the contribution of revenue per regional tax sector to the total of all regional tax revenues of East Lombok Regency from 2019 to 2023, it can be found using the formula:

$$\text{Local tax contribution} = \frac{\text{total revenue of certain types of local taxes}}{\text{Total of all local taxes}} \times 100\%$$

The calculation results will be explained in the table below:

Table 6. Calculation of Regional Tax Contribution of East Lombok Regency in 2019-2023

Tax	Contribution					Average
	2019	2020	2021	2022	2023	
Hotels	1.36%	0.54%	0.46%	1.02%	2.02%	1.08%
Restaurant	7.99%	7.38%	7.12%	7.75%	7.92%	7.63%
Entertainment	0.08%	0.06%	0.07%	0.07%	0.13%	0.08%
Advertising	3.88%	4.75%	4.70%	3.19%	3.59%	4.02%
Street Lighting	39.66%	41.92%	40.25%	46.45%	44.33%	42.52%
Parking	0.08%	0.06%	0.06%	0.06%	0.21%	0.09%
Groundwater	0.05%	0.07%	0.28%	0.26%	0.30%	0.19%
Swallow's Nest	0.03%	0.02%	0.01%	0.02%	0.02%	0.02%
Non-Metallic Minerals and Rocks	23.30%	17.23%	19.14%	18.73%	20.02%	19.68%
Urban Rural Earth and Buildings	17.25%	19.89%	16.24%	14.27%	13.07%	16.14%
Land and Building Rights Acquisition Duty	6.32%	8.08%	11.67%	8.18%	8.40%	8.53%

Source: Data processed (2024)

Table 6 above illustrates the findings of the computation of each source of regional tax revenue's contribution to the sum of all listed regional tax revenues. The analysis's findings indicate that the majority of regional taxes in East Lombok Regency make up a very little portion of the total revenue. This is partially due to East Lombok Regency's poor regional tax revenue.

The maximum average contribution from 2019 to 2023 is 42.52% for the street lighting tax, followed by 19.68% for the non-metallic minerals and rocks tax, 16.14% for the urban rural land and building tax, 8.53% for the land and building rights acquisition duty tax, 7.63% for the restaurant tax, and 4.02% for the billboard tax. These taxes can provide the

best possible contributions, as evidenced by the average amount made since 2019.

The average contribution from the entertainment, parking, groundwater, and swallow's nest taxes is less than 1%, while the average contribution from the hotel tax is the lowest at 1.08%. This demonstrates how the amount of money contributed by each source of regional tax income is heavily influenced by the amount of money realized from each source, which in turn influences the overall amount of regional tax revenue. Therefore, it can be concluded that when the source of each regional tax income is realized, the total amount of regional tax revenue created also grows.

3.4 Classifying the potential regional taxes of East Lombok district in 2019-2023 based on the Klassen Typology

The results of the research on the potential of regional taxes in East Lombok Regency in 2019-2023 are as follows:

Table 7. Classification of Regional Tax Potential of East Lombok Regency in 2019-2023

Tax	Contribution					Average
	2019	2020	2021	2022	2023	
Hotels	Prime	Underdeveloped	Growth	Prime	Prime	Prime
Restaurant	Prime	Potential	Prime	Prime	Prime	Prime
Entertainment	Underdeveloped	Underdeveloped	Flower	Growth	Growth	Growth
Advertisement	Prime	Prime	Prime	Potential	Prime	Prime
Street Lighting	Prime	Potential	Prime	Prime	Prime	Prime
Parking	Growth	Underdeveloped	Growth	Growth	Growth	Growth
Groundwater	Growth	Growth	Growth	Growth	Growth	Growth
Swallow's Nest	Underdeveloped	Underdeveloped	Underdeveloped	Growth	Growth	Underdeveloped
Non-Metallic Minerals and Rocks	Prime	Potential	Prime	Prime	Prime	Prime
Urban Rural Earth and Buildings	Prime	Potential	Potential	Potential	Prime	Potential
Land and Building Rights Acquisition Duty	Potential	Prime	Prime	Potential	Prime	Prime

Source : Data processed (2024)

The taxes that fall under the primary category on average between 2019 and 2023 are the following: hotel tax, restaurant tax, billboard tax, street lighting tax, non-metallic minerals and rock tax, and land and building rights acquisition duty tax. One type of tax that is included in the potential tax category is the Rural and Urban Land and Building Tax. The developing category includes parking fees, entertainment taxes, and groundwater taxes. One type of tax that is classified as a backward tax is the Swallow's Nest Tax.

Over the last five years, tax collection has been carried out as efficiently as possible, according to the premier tax classification, which includes the hotel tax, restaurant tax, billboard tax, street lighting tax, non-metallic mineral and rock tax, and land and building rights acquisition duty tax. This demonstrates that the Billboard Tax, the Street Lighting Tax, the Non-Metallic Mineral and Rock Tax, the Land and Building Rights Acquisition Duty Tax, the Hotel Tax, the Restaurant Tax, and the Hotel Tax have all been running smoothly. Therefore, the government must be able to regularly monitor and maintain control to prevent things that could lower the average growth and average contribution.

Rural and Urban Land and Building Tax is included in the potential tax classification, which means that the average growth of the tax is low but the average contribution is high. Based on this, it is necessary to increase tax growth from these components. This increase can be done by striving for optimal tax collection and regularly supervising and controlling the potential for these taxes.

Entertainment Tax, Parking Tax, and Groundwater Tax are included in the developing tax classification, which means that the average tax growth is high but the average contribution is low. Based on this, the government can take strategic steps to increase its contribution such as evaluating tax policies, increasing education and socialization to the public, and by optimizing tax supervision and collection. Then taxes that are included in the backward tax classification, namely the Swallow's Nest Tax. This means that East Lombok Regency needs to increase growth and contribution as much as possible so that the growth and contribution of these types of taxes increases.

Based on the results of the tax classification, the East Lombok Regency government needs to take steps to increase tax

revenue, especially from regional taxes that are included in the potential, developing, and underdeveloped categories. Then with the knowledge of the category of each type of regional tax, the government can determine the type of tax that can be a priority to be developed or to be managed optimally.

3.5 Mapping the potential regional taxes of East Lombok Regency in 2019-2023 based on quadrants

After the regional tax potential of East Lombok Regency is classified into the categories of prime, potential, developing, and underdeveloped, the next stage can be a policy to make a map of regional tax potential seen from the ownership of potential and the ability to manage regional tax potential combined using Klassen Typology analysis. The mapping of regional tax potential can be seen in the following table 4.5:

Table 8. Mapping of Regional Tax Potential in East Lombok Regency Based on Quadrants POTENTIAL

Tall	Quadrant I High Potential, High Manageability: 1. Hotel Tax 2. Restaurant Tax 3. Unclaimed 4. Street Lighting Tax 5. Tax on Non-Metallic Minerals and Rocks 6. Tax on the Acquisition of Land and Building Rights	Quadrant II High Potential, Low Management Ability: 1. Entertainment Tax 2. Parking Tax 3. Groundwater Tax
Low	Quadrant III Low Potential, High Management Ability: 1. Rural and Urban Land and Building Tax	Quadrant IV Low Potential, Low Management Ability: 1. Swallow's Nest Tax
	Tall	Low

MANAGEABILITY

Based on Table 8 above, when viewed from the ownership of potential and the ability to manage existing potential, it can be categorized as follows:

1) Quadrant I (Excellent/Featured Category)

A sector is categorized into the excellent/excellent category if the sector has a high growth rate and its contribution to large regional taxes. Taxes that are included in the classification of the Prima/Superior category are Hotel Tax, Restaurant Tax, Billboard Tax, Street Lighting Tax, Non-Metallic Minerals and Rock Tax, and Land and Building Rights Acquisition Duty Tax.

In this condition, what the East Lombok Regency government needs to do is to maintain a source of income to continue to exist and be sustainable. Then high management ability does not mean that the

existing potential must be fully exploited at this time, resulting in the next generation no longer enjoying the income potential.

2) Quadrant II (Developing Category)

The growing category is a category that is experiencing an increase, which is indicated by a high growth rate but the contribution is still low. Taxes that are included in the classification of developing categories are Entertainment Tax, Parking Tax, and Groundwater Tax.

The strategy for managing tax potential that can be carried out by the East Lombok Regency government in this condition is:

- Tax revenue intensification, which is the activity of optimizing the excavation of regional tax revenues for tax objects and subjects that have been recorded or registered.

- Increasing the capacity of human resources in managing existing tax potential.

3) Quadrant III (Potential Category)

The potential category is the category if the sector has a low growth rate and its contribution to regional taxes is high. Taxes that are included in the classification of potential categories are Rural and Urban Land and Building Tax. This shows that the government has low potential but has a high capacity to manage. This is due to the slow adjustment of the NJOP and the lack of regional development so that the tax object is not significant. Therefore, it is hoped that the government will provide more resources, facilities, and infrastructure in order to generate more potential.

4) Quadrant IV (Underdeveloped Category)

The underdeveloped category is a category that is a regional weakness indicated by slow growth and low contribution to local original income. Taxes that fall into the classification of the backward category are the Swallow's Nest Tax. The cause of this low tax revenue is due to the lack of valid data and information regarding the existence and activities of businesses, as well as suboptimal supervision and weak taxpayers' awareness to report their business, which is a significant obstacle. In this condition, what needs to be done by the East Lombok Regency government is a strategy to improve the quality of human resources through education and training programs so that it has the capacity to manage revenue potential optimally.

4. CONCLUSION

Based on the discussion, the map of regional tax potential (Primate, Potential, Developing and Underdeveloped) can be concluded, namely Taxes that are included in the Quadrant I (Prima/Superior) category, namely Hotel Tax, Restaurant Tax, Billboard Tax, Street Lighting Tax, Non-Metallic Minerals and Rock Tax, and Land and Building Rights Acquisition Duty Tax. Among the taxes that are included in the Quadrant II (Developing) category are the groundwater tax, parking tax, and entertainment tax. Quadrant III (Potential) includes land and building taxes for both rural and urban areas. One tax that belongs to the Quadrant IV (Underdeveloped) category is the Swallow's Nest Tax.

SUGGESTIONS

Based on the results and conclusions, the author's suggestion is that local governments can improve service efficiency through digitization of the tax system to make it easier for taxpayers to make payments and reporting. In addition, optimization of supervision is needed to ensure taxpayer compliance supported by strict law enforcement against violations. Then, socialization and education to the public about the importance of taxes must be strengthened, accompanied by intensively focusing on each category of each tax sector so that its realization can be further improved.

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