

## ANALYSIS IMPACT OF COVID-19 PANDEMIC ON HOTEL AND RESTAURANT TAX REVENUES IN BADUNG REGENCY

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### ABSTRACT

*Badung Regency is one of the areas that has very developed tourism potential with Hotel and Restaurant Tax (PHR) revenues. The tourism sector has become the main source of the APBD through Regional Original Revenue (PAD) from hotel and restaurant taxes as well as being the locomotive of economic growth. The percentage of PAD to APBD since 2015-2018 has continued to increase, from 75% - 87% except in 2019 and 2020 when the pandemic period fell to 84% and 53%. Since the Covid-19 pandemic, the tourism sector in Badung Regency stopped operating, so that the realization of PHR revenues in 2020 has decreased. The purpose of this study was to determine an impact of the Covid-19 pandemic on PHR revenues in Badung Regency. The data analysis technique in this research is quantitative with the type of comparative analysis. Hypothesis testing of PHR revenues was tested using the Paired Sample t-Test method. The results of testing the Hotel and Restaurant Tax revenue hypothesis show that there is a difference between Hotel and Restaurant Tax revenue before and during the Covid-19 pandemic. The difference between Hotel and Restaurant Tax revenues before and during the Covid-19 pandemic shows that the Covid-19 pandemic has an impact on Hotel Tax revenue in Badung Regency.*

Kabupaten Badung merupakan salah satu daerah yang memiliki potensi pariwisata yang sangat berkembang dengan penerimaan Pajak Hotel dan Restoran (PHR) yang terus meningkat setiap tahunnya. Sektor pariwisata telah menjadi sumber utama APBD Kabupaten Badung melalui Pendapatan Asli Daerah (PAD) dari PHR serta menjadi lokomotif pertumbuhan ekonomi. Persentase PAD terhadap APBD sejak tahun 2015-2018 terus meningkat dari 75% - 87% kecuali pada tahun 2019 dan 2020 saat masa pandemi turun menjadi 84% dan 53%. Sejak adanya pandemi Covid-19, sektor pariwisata di Kabupaten Badung mulai berhenti beroperasi sehingga pemerintah daerah mengeluarkan kebijakan berupa rasionalisasi target penerimaan PHR. Selain itu, realisasi penerimaan PHR pada tahun 2020 mengalami penurunan jika dibandingkan dengan realisasi penerimaan PHR pada periode sebelumnya. Tujuan dari penelitian ini adalah untuk mengetahui ada atau tidaknya dampak pandemi Covid-19 terhadap penerimaan PHR di Kabupaten Badung. Adapun teknik analisis data dalam penelitian ini yaitu teknik analisis data kuantitatif dengan jenis analisis komparasi. Pengujian hipotesis penerimaan PHR diuji menggunakan metode Paired Sample t-Test. Hasil pengujian hipotesis penerimaan Pajak Hotel menunjukkan bahwa terdapat perbedaan antara penerimaan Pajak Hotel dan Restoran sebelum dan selama pandemi Covid-19. Adanya perbedaan antara penerimaan Pajak Hotel dan Restoran periode sebelum dan selama pandemi Covid-19 menunjukkan bahwa adanya pandemi Covid-19 berdampak terhadap penerimaan Pajak Hotel dan Restoran di Kabupaten Badung.

## 1. INTRODUCTION

Regional areas are expected to be able to create regional independence in running their government [1]. To achieve this, each region requires a source of funds to finance various regional affairs [2]. Therefore, each region is expected to have its own income to finance the implementation of its regional affairs. The tourism sector is one of the economic drivers of a region. The development of the tourism sector can lead to an increase in local revenues. Through the development of the tourism sector, the sustainability of tourism can be supported by attracting new infrastructure investments [3]. Therefore, each region is expected to be able to bring out the potential for tourism in the region to be developed into a source of driving the regional economy. Badung Regency is one of the areas that has very developed tourism potential. According to data submitted by the Central Statistics Agency of Bali Province as of 2019, there are 39 tourist attractions, 1,886 hotels, and 823 restaurants in Badung Regency [4]. In addition, tourist visits continue to increase every year [5]. This development has an impact on the Hotel and Restaurant tax revenues in Badung Regency. Based on data obtained from the Regional Revenue Agency Badung Regency, PHR revenues in Badung Regency have increased every year [6]. Based on data obtained from the Regional Revenue Agency, in 2017 the revenues of PHR in Badung Regency amounted to Rp.2,392,062,479,169.00, in 2018 it was Rp.2,699,764,245,165.00 and in 2019 Rp.2,958,315,502,539.00. This shows that PHR in Badung Regency have increased every year. Meanwhile, the realization of PHR in 2020 was Rp. 849,996,908,469.00. The tourism sector has become the main source of the Badung Regency APBD through Regional Original Revenue (PAD) from hotel and restaurant taxes (PHR) as well as being the locomotive of economic growth. The percentage of PAD to Badung Regency's regional income since 2015-2018 has continued to increase, from 78% - 87% as shown in table 3. Except in 2019-2020 when the pandemic period fell to 84% and 53%. Since the Covid-19 pandemic, the tourism sectors have stopped operating due to government policies to minimize the spread of the virus. One of the policies implemented is the cessation of flights to and from abroad which affects the tourism sector in Indonesia [7]. Badung Regency, as an area that really utilizes the potential of the tourism sectors, issued a policy in the form of rationalizing the PHR target after the Covid-19 pandemic. The PHR target for Badung Regency was corrected by around 57%. There was a considerable decline in PHR revenues in 2020. If you look at the many tourism potentials in Badung Regency, PHR revenues should continue to increase every year. However, in 2020, PHR revenues of Badung Regency actually decreased (See Table 1 and table 2). The purpose of this study was to find out whether there was a difference between PHR revenues before and during the Covid-19 pandemic or not.

The decline in PHR revenues in 2020 during the pandemic is interesting to examine whether this

decline is the impact of the COVID-19 pandemic or not, because for the last seven years PHR has always increased. The research question in this study is whether the Covid-19 pandemic has an impact on PHR in Badung Regency? This research is expected to provide an overview of the impact of the COVID-19 pandemic on PHR in Badung Regency.

**Table 1**  
**Hotel Tax Revenues Before and During Covid-19 Pandemic (Rupiah)**

Period	Before Covid-19	Period	During Covid-19
March-19	149.967.544.937	March-20	105.422.292.461
April-19	142.872.793.917	April-20	35.331.957.318
May-19	180.456.410.571	May-20	1.968.871.316
June-19	171.747.341.060	June-20	1.979.659.666
July 2019	208.938.539.643	July 2020	2.140.303.370
Aug-19	241.786.817.626	August-20	3.296.562.674
Sep-19	258.931.841.246	Sept-20	5.878.661.175
Oct-19	221.080.628.829	Oct-20	5.307.939.774
Nov-19	201.909.405.266	Nov-20	8.856.209.812
Dec-19	169.902.116.723	Dec-20	10.966.831.154
Jan-20	218.143.772.830	Jan-21	37.185.251.490
Feb-20	218.806.822.438	Feb-21	17.232.117.224
<b>Total</b>	<b>2.384.544.035.086</b>		<b>235.566.657.435</b>

Source: Government of Badung, 2021

**Table 2**  
**Restaurant Tax Revenues Before and During Covid-19 Pandemic (Rupiah)**

Period	Before Covid-19	Period	During Covid-19
March-19	42.331.889.653	March-20	39.807.626.907
April-19	44.043.761.583	April-20	14.493.478.853
May-19	53.406.939.284	May-20	2.718.186.601
June-19	50.744.432.545	June-20	3.966.839.610
July-19	56.718.382.297	July-20	5.041.338.683
Aug-19	59.911.395.095	Aug-20	5.777.652.575
Sept-19	68.239.240.402	Sept-20	6.692.120.025
Oct-19	63.042.982.033	Oct-20	6.218.257.191
Nov-19	52.594.540.597	Nov-20	8.365.948.721
Dec-19	55.658.073.374	Dec-20	8.818.563.022
Jan-20	66.577.303.197	Jan-21	16.405.299.259
Feb-20	63.419.709.098	Feb-21	11.790.507.768
<b>Total</b>	<b>676.688.649.157</b>		<b>130.095.819.215</b>

Source: Government of Badung, 2021

**Table 3**  
**Percentage of PAD to Regional Revenue of Badung Regency**

### in 2015-2020

Year	2015	2016	2017	2018	2019	2020
PAD	71%	78%	84%	87%	84%	53%

Source: Government of Badung, 2021

## 2. LITERATURE REVIEW

### 2.1. Tourism

Tourism is defined as a process of temporary departure of one person or more into another place outside of their residences. The drive of their departure is due to various interests in economy, social, cultural, politic, religion, health or other interests. It is suggested that tourism was one of a new type of industry which was able to accelerate economic growth and provide employment, improvement of income, standard of life as well as stimulating other productive sectors. Further, as a complex sector, tourism also made real use of classical industries such as handicraft and souvenir industries, lodging and transportation. From these two definitions it can be concluded that tourism is a process of departure by one person or more which from their departure into a destination has economic impact on that destination.[17]

### 2.2. COVID-19 Pandemic

Coronavirus is a group of viruses which cause disease in animals or humans. Several types of coronavirus which is known to cause infection of the respiratory tract in humans starting from coughing and cold up to more serious symptoms like Middle East Respiratory Syndrome (MERS) and Severe Acute Respiratory Syndrome (SARS). New type of corona- virus was found to cause COVID-19 disease. Further WHO also describes how COVID-19 virus is spreading. People can be infected with COVID-19 virus from another person who is being infected by this virus. COVID-19 can spread especially from person to person through a splash from the nose or mouth which comes out when a person infected with COVID-19 is coughing, sneezing or talking. These splashes are relatively heavy, the distance is not far and falling to the ground quickly. People can be infected with COVID-19 if inhaling the splash from the person infected with this virus. Therefore, it is important for us to keep distancing at least 1 meter from another person. The splashes can stick to objects and other surfaces around people such as table, door knob, and hand clasp. People can be infected by touching the object or surface, and later touching their eyes, nose or mouth. That's why it is important to wash hands regularly with soap and flowing clean water, or cleans it with antiseptic liquid made of alcohol. [17]

### 2.3. Impact of COVID-19 towards tourism sector in the province of Bali

As predicted earlier, Bali's economy on quarter II- 2020 again suffering deeper contraction compared to previous quarter. According to calculation by Central Statistical Agency of Bali Province, the impact of COVID-19 towards Bali's economy on quarter II-2020 is very great, that is minus 10.98 percent (yoy), much lower compared to previous quarter which grew minus 1.14 percent (yoy). According to Trisno Nugroho, the Head of BI representative of Bali province (<https://bali.tribunnews.com>) "Economic contraction in Bali is the deepest, if compared to all provinces in Indonesia and much lower compared to national growth, that is minus 5.32 percent (yoy)". From the side of business, most of major businesses have negative growth, only 3 businesses have positive growth, namely information/communication, health service, and real estate. Meanwhile, transportation sector and food & beverages accommodation provider are suffering contraction at minus 39.48 percent and minus 33.10 percent, respectively. Both sectors is closely related to tourism, in which as a backbone of Bali's economy. After effect of no tourism activities has an impact on employees in tourism sector. IB Oka Dirga, Head of Industry and Employment Agency of Badung regency (<http://bisnis.com>) said that per March 31<sup>st</sup>, it is recorded that 1,781 employees in tourism industry were furloughed and 39 employees were terminated of employment (fired) in Badung. Further the impact was spread to the revenue of Hotel and Restaurant (PHR) taxes. The tax revenue is a regional tax that picked up by the Regency/City. According to I Wayan Suartana (<https://www.balipost.com>), Bali with eight regencies and one city depends on PHR as the source of locally generated revenue in average of 60-70 percent. In 2020 the comparison between PAD and APBD Volume was 84 percent. APBD of Badung regency pegs PAD number at 5.3 trillion rupiah. With policy of abolishing PHR for one semester, it is expected that PAD will reduce 1.6 trillion rupiah up to 2 trillion rupiah, a very significant number. The prediction originated from the achievement of one semester (0.5 percent multiplied by 5.3 trillion rupiah multiplied by 60 percent). The impacts brought by COVID-19 pandemic consist of economic impact, PHR revenue, employment, and brand image, triggered by the downward of tourists' visit or tourism sector ran into very deep contraction. [17]

#### 2.4. *Regional Taxes*

Regional taxes are taxes collected by local governments, the results of which will be managed by local governments and used to finance regional interests. Each region has the authority to determine its local tax rate. However, the government has regulated the imposition of maximum tax rates for various types of local taxes [8].

#### 2.5. *Hotel Tax*

Hotel tax is a tax levied on services provided by the hotel. Hotel tax has a positive and significant effect on local revenue revenues [9]. To be able to collect Hotel Tax, local governments should issue regulations governing the collection of Hotel Tax [10].

#### 2.6. *Restaurant Tax*

Restaurant tax is defined as a local levy on services provided by restaurants, whether consumed at the place of service or elsewhere [11].

### 3. METHODOLOGY

The type of research used in this research is quantitative research by conducting empirical studies. The focus of this research is to compare PHR revenues data for the period before and during the Covid-19 pandemic to determine whether or not there is an impact of the Covid-19 pandemic on PHR revenues in Badung Regency or not. The time range for the period before Covid-19 is from March 2019 to February 2020 and the period during Covid-19 is from March 2020 to February 2021. The data used is quantitative data, which comes from primary sources with data collection techniques through observation. If the data is normally distributed, then the hypothesis testing is done using the Paired Sample T-Test. Meanwhile, if the data is not normally distributed, then the test is carried out using the Wilcoxon Signed Rank Test. The basis for making decisions on hypothesis testing is if Sig. (2-tailed) < 0.05 then  $H_0$  is rejected. If Sig. (2-tailed) > 0.05 then  $H_0$  is accepted.

Several studies have shown that the COVID-19 pandemic has greatly impacted tourism due to reduced tourist visits. This resulted in reduced revenues from hotel and restaurant taxes. Such as research conducted by Ferdy Kusno, which discusses the impact of the Covid-19 pandemic on the economy (Kusno, 2020). This study divides the impact of the Covid-19 pandemic into three aspects, namely the pandemic affects the global economy, the pandemic has the potential to shift international relations in the economic field, and the pandemic has an impact on the global political economic crisis. The results obtained are that the Covid-19 pandemic affects the global macro economy in the medium and long term. The potential for a shift in international relations in the economic field may occur due to the renewal and revision of economic cooperation in accordance with the policies of each country during the Covid-19 pandemic. The existence

of the Covid-19 pandemic has had a negative impact on the economy in more than 190 countries in the world, so that the world is in a dangerous position of a new economic crisis, namely the global political economic crisis.

It is the same with research from Yamali and Putri which discusses the impact of Covid-19 on the Indonesian economy (Yamali & Putri, 2020). The results obtained in this study are that the policies implemented by the Indonesian government in order to deal with the Covid-19 pandemic can directly be said to have a positive impact, but indirectly have a negative impact. One of the negative impacts is the decline in Indonesia's economic growth due to layoffs, decreased imports, inflation, and losses in the tourism sector.

Likewise, the research conducted by Syamsuddin which examined the impact of the Covid-19 on the target and realization of Hotel and Restaurant Tax revenues in Makassar City (Syamsuddin, 2021). The results obtained from this study are Hotel Tax revenues in 2020, namely the period after the Covid-19 has decreased compared to the previous period. In addition, a decrease in restaurant tax revenues also occurred in Makassar City after the Covid-19 pandemic. Based on the results of the study, it was concluded that the Covid-19 pandemic had a negative impact on PHR revenues in Makassar City.

In addition, there is research from Ummah, Diana and Mawardi which discusses the influence of government policies in implementing Large-Scale Social Restrictions (PSBB) on Hotel and Restaurant Tax (PHR) receipts in Malang City during the Covid-19 pandemic (Umatin et al., 2021). The result of this research is that Hotel Tax revenues decreased by approximately 51% after the enactment of PSBB in Malang City. Restaurant Tax also experienced the same thing, but not as drastic as Hotel Tax. After the PSBB came into effect, the Restaurant Tax decreased by around 29% compared to the previous period. Based on this, the conclusion obtained in this study is that the implementation of the Large-Scale Social Restrictions (PSBB) policy in Malang City during the Covid-19 pandemic affected the revenues of PHR in Malang City.

Also research by Suwenda, Sujana and Irwansyah show that the impacts brought by COVID-19 pandemic consist of economic impact, PHR revenue, employment, and brand image, triggered by the downward of tourists' visit or tourism sector ran into very deep contraction (Suwenda et al, 2020).

Based from these study, the hypothesis is:  
 $H_0$ : There is no difference in Hotel and Restaurant Tax revenues in Badung Regency before and during the pandemic *Covid-19*.

$H_a$ : There are differences in Hotel and Restaurant Tax revenues in Badung Regency before and during the pandemic *Covid-19*.

### 4. RESULT AND DISCUSSION

The existence of the Covid-19 pandemic has had a significant impact on the tourism sector [12]. This has caused the government to issue several policies, one of which is restrictions on

community mobility in the form of closing airports and harbours [13]. Local governments also issue policies, one of which is the Badung Regency government which implements Community Activity Restrictions (PPKM) [14]. This policy resulted in a decrease in tourist visits to Badung Regency, both domestic and foreign tourists. The Badung Regency Tourism Office said that tourist visits to Badung Regency decreased by 81% [15]. As a result of this decline in tourist arrivals, hotel occupancy rates have also decreased. Based on these conditions, several hotels and restaurants in Badung Regency chose to stop their business and some hotels chose to lower their room prices in order to continue operating [16]. This phenomenon affects Hotel and Restaurant Tax revenues in Badung Regency.

#### 4.1. Hotel Tax

To find out whether the data used are normally distributed or not, a normality test was performed using the Kolmogorov Smirnov test. The results of the normality test of Hotel Tax revenues before and during the covid-19 pandemic in Badung Regency are as follows:

**Table 1. Normality Test of Hotel Tax Revenues**

	Before Covid-19	During Covid-19
N	12	12
Normal Parameters <sup>a,b</sup>		
Mean	5,2915	3,9416
SD	0,08082	0,56357
Most Extreme Differences		
Absolute	0,151	0,125
Positive	0,091	0,120
Negative	-0,151	-0,125
Test Statistic	0,151	0,125
Asymp. Sig. (2-tailed)	0,200 <sup>c,d</sup>	0,200 <sup>c,d</sup>

Source: Processed Data

Based on table 1, Hotel Tax revenues data before and during the Covid-19 pandemic in Badung Regency is normally distributed because of the value of Asymp. Sig. (2-tailed) is greater than 0,05. So, the hypothesis test is carried out using the Paired Sample t-Test. The results of the hypothesis test of Hotel Tax revenues before and during the Covid-19 pandemic in Badung Regency are as follows:

**Table 2. Hypothesis Test of Hotel Tax Revenues**

Pair	Before	Paired Differences		Mean	SD	t	Df	Sig. (2-tailed)
		Mean	SD					
1	-	0,83	0,34	0,10	0,61	1,04	8,41	0,00
	During	0,34	0,44	0,00	0,61	1,04	8,41	0,00

Pair	Before	1,	0,	0,1	0,9	1,7	7,	1	0,00
1	-	3	6	7	7	3	9	1	
	During	5	0						

Source: Processed Data

Based on the hypothesis testing of Hotel Tax revenues before and during the Covid-19 pandemic in the Regency Badung, it is known that the value of Sig. (2-tailed) is 0,00, so Ho is rejected. The results of this hypothesis test state that there is a difference between Hotel Tax revenues before and during the Covid-19 pandemic in Badung Regency. When there is a difference between Hotel Tax revenues before and during the Covid-19 pandemic, it can be interpreted that the Covid-19 pandemic has a significant impact on Hotel Tax revenues in Badung Regency. The impact of the Covid-19 pandemic is in the form of a very drastic reduction in Hotel Tax revenues.

#### 4.2. Restaurant Tax

The results of the normality test of Restaurant Tax revenues before and during the Covid-19 pandemic in Badung Regency are as follows:

**Table 3. Normality Test of Restaurant Tax Revenues**

	Before Covid-19	During Covid-19
N	12	12
Normal Parameters <sup>a,b</sup>		
Mean	4,7467	3,9193
SD	0,06612	0,31155
Most Extreme Differences		
Absolute	0,122	0,133
Positive	0,107	0,133
Negative	-0,122	-0,077
Test Statistic	0,122	0,133
Asymp. Sig. (2-tailed)	0,200 <sup>c,d</sup>	0,200 <sup>c,d</sup>

Source: Processed Data

In table 3, the results show that the Restaurant Tax receipt data before and during the Covid-19 pandemic in Badung Regency, the distribution was normally due to the value Asymp. Sig. (2-tailed) is greater than 0,05. So, the hypothesis test is carried out using the Paired Sample t-Test. The results of hypothesis testing for Restaurant Tax revenues before and during the Covid-19 pandemic in Badung Regency are as follows:

**Table 4. Hypothesis Test of Restaurant Tax Revenues**

Pair	Before	Paired Differences		Mean	SD	t	Df	Sig. (2-tailed)
		Mean	SD					
1	-	0,83	0,34	0,10	0,61	1,04	8,41	0,00
	During	0,34	0,44	0,00	0,61	1,04	8,41	0,00

Source: Processed Data

From the results of the hypothesis test, it shows that the value of Sig. (2-tailed) is 0,00, so Ho is

rejected. So that in testing this hypothesis, the result is that there is a difference between Restaurant Tax revenues before and during the Covid-19 pandemic. This means that the Covid-19 pandemic has a significant impact on Restaurant Tax revenues in Badung Regency. This impact is indicated by a decrease in Restaurant Tax revenues. Considering the large percentage of PAD/PHR to APBD, meanwhile the revenues from Hotel and Restaurant Taxes (PHR) are not optimal during the Covid-19 pandemic, the Badung Regency Government has to optimize sources of revenue other than Hotel and Restaurant Taxes such as Advertising Taxes, Parking Taxes, Information Taxes, Roads, Ground Water Tax, Land and Building Tax, and Fees for Acquisition of Rights on Land and Buildings.

## 5. CONCLUSION AND SUGGESTION

Based on the test results that have been described previously, it can be concluded that: 1) The Covid-19 pandemic has had a significant impact on Hotel Tax revenues in Badung Regency. The impact of the Covid-19 pandemic is in the form of a very drastic reduction in Hotel Tax revenues. 2) The Covid-19 pandemic has had a significant impact on Restaurant Tax revenues in Badung Regency. This impact is indicated by a decrease in Restaurant Tax revenues. Considering that the revenues from Hotel and Restaurant Taxes are not optimal during the Covid-19 pandemic, the Badung Regency Government has to optimize sources of revenue other than Hotel and Restaurant Taxes such as Advertising Taxes, Parking Taxes, Information Taxes, Roads, Ground Water Tax, Land and Building Tax, and Fees for Acquisition of Rights on Land and Buildings.

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