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The Implementation of Certain Goods and Services Tax (PBJT) Policy on Hotel Services on Local Original Revenue (PAD) in Bogor Regency

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Abstract
This study examines the implementation of the Local Tax on Certain Goods and Services (PBJT) in hotels in Bogor Regency and its impact on Regional Original Revenue (PAD) after Law No. 1 of 2022. Using a quantitative approach based on Edward III's model, the study analyzes communication, resources, disposition, and bureaucratic structure. Data from 684 respondents were analyzed using multiple linear regression. Results show PBJT significantly increases PAD (R^2: 71.7%–76.0%; $p < 0.001$), with bureaucratic structure and resources as the most influential factors. However, challenges remain, including unclear communication, limited resources, and low taxpayer compliance. Strengthening institutional capacity, improving coordination, and enhancing taxpayer compliance are recommended to optimize PAD.

Abstrak
Studi ini meneliti implementasi Pajak Daerah atas Barang dan Jasa Tertentu (PBJT) di hotel-hotel di Kabupaten Bogor dan dampaknya terhadap Pendapatan Asli Daerah (PAD) setelah UU No. 1 Tahun 2022. Menggunakan pendekatan kuantitatif berdasarkan model Edward III, studi ini menganalisis komunikasi, sumber daya, disposisi, dan struktur birokrasi. Data dari 684 responden dianalisis menggunakan regresi linier berganda. Hasil menunjukkan PBJT secara signifikan meningkatkan PAD (R^2: 71,7%–76,0%; $p < 0{,}001$), dengan struktur birokrasi dan sumber daya sebagai faktor yang paling berpengaruh. Namun, tantangan tetap ada, termasuk komunikasi yang kurang jelas, sumber daya yang terbatas, dan kepatuhan wajib pajak yang rendah. Penguatan kapasitas kelembagaan, peningkatan koordinasi, dan peningkatan kepatuhan wajib pajak direkomendasikan untuk mengoptimalkan PAD.

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Introduction

Regional Original Revenue (PAD) is one of the main sources of funding for regional development (Dahliah, 2022). PAD encompasses all revenues earned by regions from legitimate and accountable sources, such as regional taxes, levies, and the results of regional asset management (Sahilla, 2024). Increasing PAD is crucial to support regional autonomy and reduce dependence on transfer funds from the central government. Therefore, effective PAD management is a priority for regional governments.

Regional tax policies play a crucial role in increasing PAD. Regional taxes encompass various types of taxes, such as Land and Building Tax (PBB), Motor Vehicle Tax (PKB), Certain Goods and Services Tax (PBJT), Hotel Services, and others (Anggoro, 2023). These policies are designed to maximize the potential revenue generated by the community and economic sectors within the region. However, the effectiveness of these regional tax policies is often influenced by several factors, including the level of taxpayer compliance, the tax administration system, and public awareness of the importance of taxes.

Bogor Regency, as a region with significant economic potential, has a diverse tax policy. With a wide range of economic activities, ranging from agriculture and trade to tourism, Bogor Regency has excellent opportunities to increase its regional revenue (PAD) through the tax sector (Mufliha, 2021). However, despite this potential, challenges remain in the implementation of regional tax policies that could hinder the achievement of PAD targets. Bogor Regency has significant potential in the hotel sector, particularly due to its position as a buffer zone for the capital city and a popular tourist destination. The high tourism activity should result in increased hotel tax revenue, which is now categorized as PBJT (Property-Based Property). However, realized tax revenue from this sector does not always reflect the available potential. There is a gap between the region's fiscal capacity and the results obtained, indicating problems in the management and implementation of regional tax policies.

Data from the Bogor Regency Regional Development Planning Agency (Bappenda) for 2022–2024 shows that although PBJT for hotel services relatively met the target, the average percentage of revenue collected across all types of regional taxes actually decreased. This situation raises questions about the effectiveness of the PBJT policy implementation in the hotel sector. The overall decline in regional tax revenue has the potential to hinder the increase in Regional Original Revenue (PAD), while the strategic hotel sector is not fully contributing optimally according to its potential.

The Regional Tax Relaxation/Discount Policy issued by the Bogor Regency Government through the Regional Revenue Management Agency aims to ease the burden on Bogor Regency residents, particularly in paying taxes. Furthermore, it is hoped that Regional Tax revenue will increase significantly due to the enthusiasm of the public/taxpayers to pay their obligations.

On the other hand, to increase hotel tax revenue, regulations regarding holding government meetings and activities in hotels can result in a reduction in hotel taxes paid by taxpayers to the Bogor

Regency Government. This policy was issued by the Governor of West Java to strengthen efficiency policies by prohibiting all levels of government, including regents and mayors, from holding meetings outside of government facilities.

Based on the policy implementation theory proposed by Edwards III, successful implementation is determined by communication factors, resources, implementer disposition, and bureaucratic structure (Edwards III, 1980). Therefore, this study will examine the influence of these factors on the implementation of PBJT (Property-Based Contract) for hotel services and its impact on Bogor Regency's PAD through a quantitative approach. By conducting an in-depth analysis, it is hoped that factors influencing the success of regional tax policies can be identified and recommendations for future policy improvements can be provided. This research is expected to contribute to the development of regional tax theory and practice, as well as provide input for regional governments in formulating more effective policies to increase Regional Original Revenue (PAD). The problems encountered include: 1. Regional tax revenue in Bogor Regency from 2022–2024 fluctuated and tended to decline for several types of taxes, although the PBJT (Products and Services) for hotel services relatively met the target; 2. The level of compliance of hotel service taxpayers remains low, due to both a lack of understanding of new regulations and fiscal awareness; 3. Human resources managing regional taxes still face limitations in capacity and technical competence; 4. External policies, such as restrictions on the use of hotels for tourism activities, are still being implemented.

Government regulations have resulted in declining hotel occupancy, reducing the tax base. Law enforcement mechanisms against non-compliant taxpayers remain ineffective, reducing the deterrent effect of tax policies.

Previous research is research conducted by other researchers that is relevant to the current research topic. This research is important for assessing the extent to which the research issue has been addressed previously and also serves as a basis for identifying research gaps. According to Ridwan et al. (2021), previous research refers to studies published in the scientific literature that are closely related to the focus of the new research.

Based on a review of various previous studies, most studies on regional taxes, particularly hotel and restaurant taxes, focus more on the contribution, effectiveness, efficiency, collection strategies, and taxpayer compliance aspects in increasing Regional Original Income (PAD). For example, Abidin et al.'s (2023) study examined online tax payment governance on hotel tax compliance; Cahyani et al.'s (2024) study the effectiveness of implementing tapping boxes as a regional tax monitoring tool; and Mariani et al.'s (2025) study examined the effectiveness of implementing tapping boxes as a regional tax monitoring tool. (2023) assessed the contribution of hotel and restaurant taxes to increasing local revenue (PAD). Other studies by Azis et al. (2024) and Polii et al. (2022) focused more on quantitative analysis of the impact of hotel, restaurant, entertainment, and advertising taxes on regional revenue.

Methodology

This research uses a quantitative approach to test hypotheses regarding the impact of the implementation of the Specific Goods and Services Tax (PBJT) policy on hotel services on Regional Original Income (PAD) in Bogor Regency. The quantitative approach is rooted in the philosophy of positivism, which assumes that valid knowledge can only be obtained through empirical facts that can be measured and observed objectively (Sugiyono, 2016). This approach views social reality as reducible to measurable variables, allowing for the testing of causal relationships between variables using statistical analysis.

In line with Creswell (2017), quantitative research uses a deductive framework, namely testing previously formulated theories or hypotheses based on numerical data obtained from the field. In this research, the process begins with developing a conceptual framework, formulating hypotheses, collecting data through a structured questionnaire, and then testing the hypotheses using regression analysis techniques. This approach was chosen because it aligns with the research objectives, namely to analyze the extent to which policy implementation factors (communication, resources, disposition, and bureaucratic structure) influence the implementation of PBJT, and how this implementation impacts PAD.

The population in this study refers to the entire object or subject that is the focus of the research and possesses certain characteristics relevant to the research objectives. According to Sugiyono (2016), a population is all individuals or units that meet the criteria established by the researcher and become the area for generalizing the research results. In the context of this study, the population encompasses two main groups: employees at the Bogor Regency Regional Revenue Management Agency (Bappenda), divided into 500 Civil Servants (ASN) and Non-ASN categories; and 566 active Taxpayers (WP) of Certain Goods and Services Tax (PBJT) registered at 10 Regional Tax Technical Implementation Units (UPT) in Bogor Regency. Data collection in this study was conducted through a survey method, with a questionnaire as the primary instrument. Respondents were asked to complete a list of questions provided on a Google Form and answer all questions provided by the researcher.

The analytical method used was quantitative analysis, aimed at determining the influence between variables through hypothesis testing based on the data obtained. Therefore, the data analysis techniques in this study employed statistical methods, including: (1) validity and reliability testing; (2) classical assumption testing, including normality testing, heteroscedasticity testing, and multicollinearity testing; (3) multiple regression; (4) hypothesis testing, consisting of t-tests and F-tests; and (5) calculating the coefficient of determination.

Based on the results of previous studies (Suminar et al., 2020); (Husen et al., 2017; Nerustia et al., 2015; Zulfa et al., 2025); (Syafitri et al., 2025); (Sahila et al., 2024); (Rahmayanti, 2022); (Rahmawati, Hidayat, et al., 2024); (Pratidina et al., 2022); (Widyastuti et al., 2022); (Kurnia et al., 2022); (Rahmawati, Sastrawan, et al., 2024); (Pateda et al., 2024), this study uses Edward III's theory (Edward III, 1980) as a research analysis tool. Each dimension of Edward III's theory is tested for its effect on PBJT on hotel services on local revenue.

Research Result

Implementation of Certain Goods and Services Tax (PBJT) Policy on Hotel Services

1. Communication
    a. Clarity of policy instructions and directives ensures that each employee understands the tasks and procedures to be followed;
    b. The availability of adequate information facilitates employee service delivery and tax oversight.
    c. The frequency of communication between units or between employees influences work coordination.
    d. Taxpayers' understanding of PBJT information reflects the effectiveness of communication from the policy recipient's perspective.
    e. Assessing the extent to which hotel service taxpayers comply with PBJT tax obligations.
2. Resources
    a. Adequate human resources determine the organization's ability to optimally execute tasks.
    b. Facilities and work tools support the smooth running of tax services and oversight.
    c. Budget availability ensures the availability of financial resources for policy implementation.
    d. Employee capabilities reflect technical competence and professionalism in handling PBJT.

e. Assessing the extent to which PBJT implementation is carried out consistently across all work units and over time.

3. Disposition

a. A positive attitude toward policies influences employee commitment to enforcing procedures.
b. Work motivation drives employees to carry out their duties optimally.
c. Compliance with procedures ensures that policy implementation remains in accordance with regulations.
d. Employee readiness to face implementation obstacles demonstrates adaptability and responsiveness to problems that arise in practice.
e. The ability of tax officials to supervise the implementation of PBJT and provide adequate services to taxpayers.

4. Bureaucratic Structure

a. Hierarchical clarity facilitates the flow of command and decision-making.
b. Clear work procedures reduce confusion in task execution.
c. Effective inter-unit coordination ensures the integration of functions and information between departments.
d. Consistency of duties and responsibilities maintains employee focus on their core tasks.
e. Measures the extent to which the PBJT implementation process complies with applicable regulations.

Hypothesis Testing Results

This study has five hypotheses:

1) Communication has a significant influence on the implementation of PBJT for hotel services.
2) Resources have a significant influence on the implementation of PBJT for hotel services.
3) Disposition significantly influences the implementation of PBJT for hotel services.
4) Bureaucratic structure significantly influences the implementation of PBJT for hotel services.
5) PBJT implementation significantly influences the increase in Bogor Regency's Regional Original Revenue (PAD).

The results of the validity test indicate that all statement items are valid, as the calculated r-value is greater than the tabled r-value and Sig. <0.05. Similarly, the reliability test results show that the Cronbach's Alpha values for the variables Communication, Resources, Disposition, Bureaucratic Structure, and PAD are greater than 0.6. This indicates that each statement item used will generate consistent data, meaning that if the statement is asked again, the answers will be relatively similar to the previous answers.

The results of the classical assumption test indicate that the data normalization test (Kolmogrov-Smirnov) yields a value greater than 0.05. This indicates that the data is normally distributed and suitable for research purposes. Likewise, the heteroscedasticity test results indicate that in all three groups (WP, ASN, and Non-ASN), the significance value (Sig) is greater than 0.05. This indicates that heteroscedasticity does not occur in the regression equation model. Furthermore, the multicollinearity test results show that all independent variables X_1–X_4 (Communication, Resources, Disposition, Bureaucratic Structure) have VIFs <10 and Tolerance >0.1, thus preventing multicollinearity. This indicates that communication, resources, disposition, and bureaucratic structure can each be used to estimate their effect on PAD separately. The multiple linear regression model is stable and feasible to analyze, and the regression coefficient results can be interpreted validly.

From the results of the hypothesis test using the simultaneous test (f test), the calculated F value is greater than the F table (rejection of H_0). The probability value or significance level of 0.000, which is smaller than the significance level used, namely 0.05 or 5%, indicates that the four independent variables simultaneously have a significant effect on PAD. This means that X_1–X_4 together influence the PAD performance of PBJT for Hotel Services. Simultaneously, Communication + Resources + Disposition + Bureaucratic Structure HAVE A SIGNIFICANT INFLUENCE on the effectiveness of PBJT PAD in all three groups ($p=0.000$).

The t-test shows that all four variables have a partial effect on PAD (except X_3 Marginal Taxpayer), Bureaucratic Structure (X_4) has the strongest effect ($\beta=0.487\text{-}0.523$, $p=0.000$), Resources (X_2) has the second strongest effect ($\beta=0.398\text{-}0.441$), Communication (X_1) and Disposition (X_3) significant but smaller influence.

Furthermore, the results of the multiple linear regression analysis show that the regression coefficients indicate the influence of each, Ranking Influence (average β): 1. X_4 Structure: 0.507 (52%); 2. X_2 Resources: 0.419 (42%); 3. X_1 Communication: 0.270 (27%); 4. X_3 Disposition: 0.222 (22%), with a regression equation based on the Unstandardized Coefficients (B) value, the following regression equation was obtained:

WP PBJT for Hotel Services (n=383)

$$Y = 0.934 + 0.189(X_1) + 0.298(X_2) + 0.143(X_3) + 0.392(X_4)$$

Bappenda ASN (n=120)

$$Y = 0.892 + 0.214(X_1) + 0.267(X_2) + 0.156(X_3) + 0.385(X_4)$$

Non-Bappenda ASN (n=181)

$Y = 0.765 + 0.198(X_1) + 0.285(X_2) + 0.172(X_3) + 0.367(X_4)$

This equation indicates that all independent variables have a positive influence on PAD. The partial effect interpretation is as follows:

- Communication (X_1)

  Empirical results show a positive and significant influence of communication on PAD effectiveness in all three groups.

  Each one-point increase on the Likert scale (from STS→SS) in communication (clear instructions, adequate socialization) increases PAD effectiveness by 0.189-0.214 (3.8-4.3%).

  Effective communication is an absolute prerequisite for the success of PBJT.

- Resources (X_2)

  Resources show a strong and highly significant positive influence. A one-point increase in resources (sufficient staff, adequate facilities, operational budget) increases PAD by 0.267-0.298 (relative contribution 40-44%).

  Lack of human resources and facilities (reverse items R3, R5, R7) is the main obstacle to the realization of PAD from PBJT in Bogor Regency.

- Disposition (X_3)

  Disposition has a significant positive effect on both ASN and non-ASN, with a marginal effect on taxpayers. A one-point increase in disposition (employee motivation and commitment) increases regional revenue by 0.143-0.172 (14-17%). The weakest effect is due to taxpayers' lack of perception of internal disposition.

- Bureaucratic Structure (X_4)

  Bureaucratic structure is the variable with the STRONGEST and MOST SIGNIFICANT influence.

A one-point increase in structure (inter-unit coordination, clear SOPs, workflow) increases regional revenue by 0.367-0.392 (relative contribution 49-52%). This indicates that clear structure, division of tasks, and work mechanisms significantly support the optimization of regional revenue.

The results of the coefficient of determination (R^2) test show that the multiple linear regression model has STRONG predictive power with an average R^2 of 73.8%. The variables Communication, Resources, Disposition, and Bureaucratic Structure explained 71.7-76.0% of the variation in PAD PBJT effectiveness across the three stakeholder perspectives. The WP perspective (76%) provided the strongest validation, confirming the relevance of internal Bappenda factors in optimizing regional revenue. The remaining 24-28% was influenced by external factors, which is recommended for further research.

Discussion

Effect of Communication (X_1) on Locally Generated Revenue (Y)

a. Internal and external communication related to the implementation of PBJT (Procurement of Property) have a positive and significant effect on the realization of Locally Generated Revenue (B=0.189-0.214; β=0.254-0.289; $p<0.05$ in all three groups).
b. Clear instructions, regular socialization, and coordination between units facilitate the understanding of PBJT procedures by employees and taxpayers.
c. Civil servants (ASN) are more satisfied with internal communication than non-ASN, although both groups indicated that external communication to taxpayers needs to be strengthened.

Compared to previous research, communication indicators are recognized as conceptually influential in increasing regional revenue through their support for economic activity and the flow of information, although they have not been analyzed empirically and separately (Anastasya et al., 2021).

According to Sinaga, S (2020), communication significantly influences employee performance; better communication leads to better employee performance.

The results of the study indicate that internal and external communication in the implementation of PBJT has a positive and significant influence on PAD realization, as indicated by the coefficient values (B=0.189–0.214; β=0.254–0.289; $p<0.05$) across all three groups. This finding aligns with research by Sinaga, S (2020), which states that communication significantly impacts employee performance, where better communication leads to higher performance. Therefore, this study extends Sinaga's findings from the individual level (employee performance) to the organizational level, namely PAD realization. This demonstrates that effective communication not only improves internal performance but also impacts regional fiscal performance.

Furthermore, the study's findings, which show that clear instructions, regular socialization, and inter-unit coordination facilitate the understanding of PBJT procedures by employees and taxpayers, reinforce the view of Anastasya et al. (2021). This study states that communication plays a conceptual role in increasing regional revenue by supporting the flow of information and economic activity, although this has not been empirically tested separately. In this context, the research conducted provides an empirical contribution by demonstrating how this information flow is concretely realized through effective communication practices, such as outreach and coordination, thereby increasing understanding and ultimately supporting the optimization of regional revenue.

However, the finding that civil servants (ASN) are more satisfied with internal communication than non-ASN, and the agreement that external communication to taxpayers still needs to be strengthened, indicate a gap between concept and implementation. This is important because, as stated by Anastasya et al. (2021), external communication plays a strategic role in supporting economic activities that contribute to increasing regional revenue. Therefore, although communication has been empirically proven to have a significant impact on the realization of local revenue (PAD), optimizing this impact still requires improvement, particularly in strengthening external communication with taxpayers.

Effect of Resources (X_2) on Local Revenue (PAD) (Y)

a. The availability of employees, facilities, budget, and technical competence have a significant positive effect on local revenue (B=0.267-0.298; β=0.398-0.441; p<0.01; contribution 42%).
b. Lack of human resources or inadequate facilities can trigger procedural delays, especially among non-ASN groups.
c. This variable is the dominant factor in the study, confirming that human resources and operational facilities are key to the success of PBJT.

According to Putut Ardiansyah et al. (2025), resources influence the effectiveness of policy implementation, in accordance with Siagian's target components, namely the achievement of measurable results within a specific timeframe, which will be difficult to achieve if resource support is inconsistent.

The results of the study indicate that the availability of resources—including employees, facilities, budgets, and technical competence—has a positive and significant effect on PAD realization (B=0.267–0.298; β=0.398–0.441; p<0.01), contributing 42%, making it the most dominant factor in the success of PBJT implementation. This finding indicates that the availability and quality of resources not only support smooth operations but also determine the achievement of regional fiscal performance. On the other hand, the continued limitations of human resources and facilities, particularly among the non-ASN group, which trigger procedural delays, indicate the existence of implementation barriers at the technical level. This condition aligns with the view of Putut Ardiansyah et al. (2025) who emphasized that resources influence the effectiveness of policy implementation, as the achievement of organizational goals as stated in the Siagian component is highly dependent on consistency and resource support within a specific timeframe. Thus, both empirically and theoretically, it can be concluded that the adequacy and quality of resources are key prerequisites for ensuring the effectiveness of PBJT implementation and optimizing PAD realization, while deficiencies in these aspects have the potential to hinder the achievement of established targets.

Effect of Disposition (X_3) on PAD (Y)

a. Employee motivation, commitment, and enthusiasm have a significant positive effect on the effectiveness of PBJT implementation for ASN/Non-ASN ($B=0.156-0.172$; $p<0.05$).
b. Employees who demonstrate a positive attitude and high commitment tend to implement procedures consistently, resulting in optimal PAD.
c. Although some employees ignore procedures or encounter non-compliant taxpayers, internal supervision still mitigates the risk of non-compliance.

Previous research indicates that the disposition factor or attitude of implementers shows significant variation in the field. Some tax officials have high work enthusiasm and a strong understanding of the importance of this policy in increasing PAD. They demonstrate strong commitment and initiative in carrying out their duties. However, some others have not demonstrated a similar commitment. There are indications that some officers may lack motivation, lack a clear understanding of the policy's essence, or feel they lack sufficient incentives to perform optimally in supporting the goal of increasing local revenue (Zulmia Poiyo et al., 2025).

The results of the study indicate that employee motivation, commitment, and enthusiasm have a positive and significant effect on the effectiveness of PBJT implementation for both ASN and non-ASN ($B=0.156–0.172$; $p<0.05$), where employees with positive attitudes and high commitment tend to consistently implement procedures, thus impacting PAD optimization. Furthermore, although some employees ignore procedures or encounter non-compliant taxpayers, the existence of internal oversight has been shown to mitigate the risk of non-compliance. This finding aligns with and reinforces research by Zulmia Poiyo et al. (2025), which states that dispositional factors or implementer attitudes show significant variation in the field, with some officers possessing high enthusiasm, understanding, and commitment to supporting PAD increase, while others remain less motivated and less than optimal in carrying out their duties. Thus, this study not only confirms the existence of these dispositional variations, but also provides empirical evidence that overall positive employee attitudes and commitment remain important factors contributing significantly to the effectiveness of PBJT implementation, with internal oversight acting as a balancing mechanism to maintain consistent implementation amidst differences in individual motivations.

Effect of Bureaucratic Structure (X_4) on Regional Original Revenue (Y)

a. A clear organizational structure, effective coordination flow, and sound supervision mechanisms significantly support the smooth implementation of PBJT and increase Regional Original Revenue ($B=0.367-0.392$; $\beta=0.487-0.523$; $p=0.000$; contribution 51%).
b. Unclear procedures or overlapping authority have the potential to hinder implementation, especially for non-ASN groups.
c. Implementation of standard procedures and consistent coordination flows are necessary to maintain the stability of Regional Original Revenue (PAD) management.

Based on previous research by Adista Nabila Chairuni et al. (2024), increasing regional revenue in Palalawan Regency requires SOPs as a basis for policy implementers to set work standards.

The results showed that a clear organizational structure, effective coordination flow, and sound supervisory mechanisms had a positive and significant impact on the smooth implementation of PBJT and increased PAD ($B=0.367–0.392$; $\beta=0.487–0.523$; $p=0.000$), contributing 51%, making it a very dominant factor. This finding confirms that clear roles and a structured work system can encourage effective policy implementation, while unclear procedures or overlapping authority can potentially hinder implementation, especially for non-ASN groups. The need for consistent application of standard procedures and coordination flows to maintain stable PAD management also aligns with research by Adista Nabila Chairuni et al. (2024), which emphasized the importance of SOPs as a basis for implementers in setting work standards to increase regional revenue. Thus, both empirically and based on previous research, it can be concluded that the existence of a clear organizational structure supported by standardized SOPs is a key element in ensuring the effective implementation of PBJT and its ability to drive sustainable optimization of PAD.

Simultaneous Effect of Variables X_1–X_4 on PAD (Y)

a. Re-test Results The regression analysis shows that the four independent variables simultaneously have a positive and significant effect on PAD (Adjusted R^2 = 70.8-75.6%), meaning that approximately 76% of the variation in PAD can be explained by the variables Communication, Resources, Disposition, and Bureaucratic Structure (WP perspective).
b. The Bureaucratic Structure variable (X_4) has the most dominant influence on PAD, followed by Resources (X_2), Communication (X_1), and Disposition (X_3).

According to previous research conducted by I Gede Komang C. (2022), G Edward III's Theory in the implementation of Article 25 Income Tax installment reductions at the Medan Petisah Pratama Tax Office has not been optimally utilized. This is due to ineffective communication and disposition factors. Taxpayers understand the existence of tax incentives but do not fully understand the procedures for obtaining them. Other factors, such as resources and bureaucratic structure, have been met in the implementation of these tax incentives. Second, there are obstacles in the implementation of this tax incentive policy, namely: (a) Unequal technological mastery, making services through online applications inaccessible to some taxpayers; (b) administrative challenges, such as monthly notification of tax incentive realization to approved taxpayers, are considered complicated; and (c) a mistaken mindset among taxpayers who believe that tax incentives create tax obligations in the following period.

The results of the study indicate that the variables of communication, resources, disposition, and bureaucratic structure simultaneously have a positive and significant effect on PAD, with an Adjusted R^2 value of 70.8–75.6%. This means that approximately 76% of the variation in PAD can be explained by these four variables, placing bureaucratic structure as the most dominant factor, followed by resources, communication, and disposition. These findings, when compared with the research of I Gede Komang C. (2022), indicate differences and strengthen the perspective on policy implementation. In that study, the resource and bureaucratic structure factors were deemed to have been met, but policy implementation was suboptimal due to obstacles in the communication and disposition aspects, such as a lack of procedural understanding by taxpayers, limited technological mastery, and misperceptions about the tax incentive policy. Meanwhile, this study actually found that all variables have contributed significantly to PAD, with bureaucratic structure as the dominant factor, indicating that when the four aspects in Edward III's theory run relatively well and support each other, policy implementation can produce more optimal output. Thus, this comparison confirms that weaknesses in one or two variables such as communication and disposition in previous studies can hinder policy effectiveness, while the synergy of all four variables simultaneously is the main key in driving a significant increase in PAD.

Conclusions

The implementation of the PBJT policy on hotel services in Bogor Regency shows that the four dimensions of policy implementation, namely: Communication (X_1), Resources (X_2), Disposition (X_3), and Bureaucratic Structure (X_4) are of good to very good quality based on the perspectives of three groups of respondents (ASN, Non-ASN, and Taxpayers). Internal and external communication runs effectively through clear instructions and regular socialization ($B=0.189-0.214$; $\beta=0.254-0.289$; $p<0.05$), although external communication to Taxpayers needs to be strengthened.

Human resources, facilities, and budget are adequately available with the second highest contribution (B=0.267-0.298; β=0.398-0.441; p<0.01; 42%), although the Non-ASN group faces human resource limitations. Positive employee disposition is indicated by high motivation and commitment (B=0.156-0.172; p<0.05), supported by internal oversight to mitigate non-compliance. The most optimal bureaucratic structure, with clear coordination and effective supervision (B=0.367-0.392; β=0.487-0.523; p=0.000; 51% contribution), despite challenges of overlapping authority for non-civil servants. Overall, the implementation of PBJT in Bogor Regency is effective, with an average quality of 78-82% (Likert scale).

The results of testing hypotheses 1-5 indicate that the implementation of PBJT policies on Bogor Regency's PAD has a positive and significant effect, both partially and simultaneously. The four independent variables simultaneously explained 70.8-75.6% of the variation in Regional Original Revenue (Adjusted R^2), with Bureaucratic Structure (X_4) as the dominant predictor (β=0.487-0.523; 51%), followed by Resources (X_2) (β=0.398-0.441; 42%), Communication (X_1) (β=0.254-0.289), and Disposition (X_3) (β=0.156-0.172). The results of the F-test (p=0.000) and the coefficient of determination confirmed that improving the quality of implementation of these four factors has the potential to increase Regional Original Revenue (PAD) realization by up to 76%.

Overall, the implementation of PBJT for Hotel Services significantly impacted Bogor Regency's Regional Original Revenue (PAD), contributing 71.7-76%. The dominant factor, Bureaucratic Structure, confirms that organizational reform and coordination are key to optimizing regional revenue, supported by operational resources, effective communication, and positive employee disposition. Simultaneous improvement of these four factors has the potential to increase PAD by up to 76%, supporting the sustainable fiscal resilience of Bogor Regency.

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