



THE IMPACT OF ADVERTISING TAX, PARKING TAX, AND LAND AND BUILDING TAX ON LOCALLY-OWNED REVENUE IN SUKOHARJO 2019-2023

Ririn Nur Khasanah

Institut Teknologi Bisnis AAS Indonesia
ririn7696@gmail.com

Abstract

The purpose of this study is to analyze the effect of advertising tax, parking tax, and land and building tax on local revenue. The study was conducted using secondary data. The population of this study is the financial report of the realization of advertising tax, parking tax, and land and building tax on local revenue. The number of samples used was 60 data. The sampling technique was saturated sampling. The analysis method used was multiple linear regression, using descriptive statistics, classical assumption tests, and hypotheses. The hypothesis tests used were model feasibility tests, partial significance tests (t-tests), and adjusted R-Square (R^2) coefficient of determination tests. From the results of the t-test, t count $2.309 > t$ table 1.673 and a significance value of $0.028 < 0.05$ indicated that advertising tax had a positive effect on local revenue. For parking tax, t count $-0.867 < t$ table -1.673 and a significance value of $0.393 > 0.05$ indicated that parking tax had no effect on local revenue. For land and building tax, the calculated t was $-1.472 < t$ table -1.673 and the significance value was $0.15 > 0.05$, indicating that land and building tax had no effect on regional original income.

Keywords: *Local Original Income, Land and Building Tax, Parking Tax, and Advertising Tax.*

Abstract

The purpose of this study is to analyze the effect of advertising tax, parking tax, and land and building tax on local revenue. The study was conducted using secondary data. The population of this study is the financial report of the realization of advertising tax, parking tax, and land and building tax on local revenue. The number of samples used was 60 data. The sampling technique was saturated sampling. The analysis method used was multiple linear regression, using descriptive statistics, classical assumption tests, and hypotheses. The hypothesis tests used were model feasibility tests, partial significance tests (t-tests), and adjusted R-Square (R^2) coefficient of determination tests. From the results of the t-test, t count $2.309 > t$ table 1.673 and a significance value of $0.028 < 0.05$ indicated that advertising tax had a positive effect on local revenue. For parking tax, t count $-0.867 < t$ table -1.673 and a significance value of $0.393 > 0.05$ indicated that parking tax had no effect on local revenue. For land and building tax, the calculated



t was $-1.472 < t_{table} -1.673$ and the significance value was $0.15 > 0.05$, indicating that land and building tax had no effect on regional original income.

Kata kunci: *Local Original Income, Land and Building Tax, Parking Tax, and Advertising Tax.*

Introduction

Taxes are the primary source of revenue for regional governments, particularly in the State Budget (APBN). Taxes are mandatory under applicable law and serve as a primary source of revenue that must be managed effectively to increase revenue and be used for the welfare of the community. To increase tax revenue from taxpayers, the Directorate General of Taxes has implemented several measures to ensure taxpayers report and pay taxes on time.

According to Halim (2016), regional original income (PAD) is the income obtained by a region from sources within its own territory which is collected based on regional regulations in accordance with applicable laws and regulations. Regional original income is the accumulation of tax revenue items containing hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, parking tax, groundwater tax, non-metallic mineral and rock tax, land and building acquisition fees, and land and building tax. The regional income sector plays a very important role, because through this sector it can be seen to what extent a region can finance government activities and regional development. Identification of sources of regional original income is to research, determine and establish which are actually the sources of regional original income by researching and properly managing these sources of income so as to provide maximum results.

Sukoharjo Regency, as one of the buffer zones for Surakarta City, has experienced rapid economic and infrastructure development, particularly in the Grogol, Kartasura, and downtown areas. This has led to increased potential revenue from regional taxes, particularly advertising taxes related to business promotion activities, parking taxes related to high public mobility, and PBB-P2 (land and building tax) reflecting the ownership and use of land and buildings.

However, tax revenues across these three sectors continue to exhibit varying dynamics. Recent data indicates that parking tax revenues are quite high, reaching over 99% of the target, thanks to the digitization of the payment system and stricter oversight. Meanwhile, revenues from advertising tax and land and building tax (PBB-P2) remain suboptimal. Advertising tax revenues by mid-2025 had only reached around 58% of the target, while PBB-P2 revenues had only reached around 57%. This demonstrates challenges in the management and collection of both types of taxes. The data comes from the Regional Original Revenue Agency (BAPENDA) of Sukoharjo Regency.



Proceedings of the International Multidisciplinary Seminar of ITB AAS Indonesia

Website: <https://prosiding.itbaas.ac.id/index.php/psd>

This phenomenon is important to study, given the significant contribution of these three taxes to increasing Sukoharjo Regency's Regional Original Income (PAD). Optimizing revenue from advertising tax, parking tax, and PBB-P2 is expected to strengthen regional fiscal capacity to finance development, improve public services, and promote public welfare.

Based on these conditions, an in-depth study is needed to determine the extent of the influence of advertising tax, parking tax, and land and building tax on Sukoharjo Regency's original regional income. This can provide input for the local government in formulating appropriate policies to increase regional fiscal independence.

Advertisement tax is a tax on the provision of advertising. Advertisements are objects, tools, acts, or media whose form and design are designed for commercial purposes to introduce, encourage, promote, or draw public attention to something.

Parking tax is a tax on all off-street parking spaces, whether provided in connection with a business or as part of a business, including the provision of motor vehicle storage.

Land and Building Tax (PBB) is a tax of a material nature, meaning that the amount of tax is determined by the condition of the object in the form of land and/or buildings, without taking into account the condition of the tax subject or interested party.

Theoretical Review

Tax is a mandatory contribution to the state owed by individuals or bodies that is mandatory based on the law, without receiving direct compensation and is used for state purposes for the greatest prosperity of the people. Siahaan (2017) defines regional tax as a levy imposed by the state through the regional government, based on a mandatory law. This levy is owed by taxpayers without any direct compensation, and the proceeds are used to finance expenditures in the context of governance and development at the regional level. According to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, regional tax is defined as a mandatory contribution to the region owed by individuals or bodies that is mandatory based on the law, without direct compensation, and is used for regional purposes for the greatest prosperity of the people. Based on these various definitions, it can be concluded that regional tax is a levy imposed by the regional government from the community, which is mandatory and is used to finance government expenditures and regional development. Regional taxes are divided into two, namely:

- 1) Provincial Taxes such as: Motor Vehicle Tax (PKB), Motor Vehicle Ownership Transfer Fee (BBNKB), Surface Water Tax, and Cigarette Tax.
- 2) Regency/City Taxes, such as: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Parking Tax, Rural and Urban



Proceedings of the International Multidisciplinary Seminar of ITB AAS Indonesia

Website: <https://prosiding.itbaas.ac.id/index.php/psd>

Land and Building Tax (PBB-P2), and Land and Building Acquisition Fee (BPHTB).

According to Firdausy (2017), advertising tax is a tax imposed on advertising, where advertising is defined as a tool or medium used for commercial purposes, such as introducing, promoting, or drawing public attention to a product or service. Article 1, numbers 26 and 27 of Law of the Republic of Indonesia Number 28 of 2009 defines advertising tax as a tax on advertising, which includes tools or media used for commercial purposes.

Parking tax is a tax on the provision of off-street parking, whether provided in connection with the principal business or as part of a business, including the provision of motor vehicle storage (Nariana, 2011). According to Martiana (2009), parking tax is a relatively new tax in Surakarta City. However, considering its consistent increase and exceeding the target each year, parking tax is considered quite potential as a source of revenue for the regional tax sector. The large number of businesses in Surakarta has increased demand for parking spaces.

Mardiasmo (2018) Land and Building Tax (PBB) is a tax that is material in nature, meaning that the amount of tax is determined by the condition of the object in the form of land and/or buildings, without considering the condition of the tax subject or interested parties. Based on Law No. 12 of 1994, which is an amendment to Law No. 12 of 1985, PBB has a material nature, meaning that the object of tax is the condition of the object itself without looking at who the subject is. The Taxable Object Sales Value (NJOP) is determined by comparing the price with the replacement NJOP, similar objects, or the new acquisition value if there is no sale and purchase transaction that can be used as a reference. This rate is set at 0.5%, or 5%, and is comparable to the wealth tax rate replaced by PBB. To find out how and how much. The formula for calculating PBB tax is as follows:

- 1) Land and Building Tax (PBB) Calculation: $0.5\% \times \text{Taxable Sales Value (NJKP)}$
- 2) NJKP Calculation: $40\% \times (\text{NJOP} - \text{Non-Taxable NJOP})$

Halim (2016) defines Local Original Revenue (PAD) as revenue obtained by a region from sources within its own territory, collected based on regional regulations and used to finance local government and development activities. PAD includes various types of taxes, such as hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, parking tax, land and building tax, and other taxes. The regional revenue sector is very important because it reflects the extent to which the region can fund government and development activities without relying too much on central government assistance.



Research Method

In this study, the author will use a quantitative method with secondary data. Quantitative research is based on the philosophy of postpositivity, used by researchers in natural object conditions (as opposed to experiments), with the researcher acting as the instrument (Sugiyono, 2014). This study uses secondary data.

The population in this study is all historical data on the realization of advertising tax, parking tax, and PBB (Property Tax) and Regional Original Income (PAD) from the Sukoharjo Regency Office for the period 2019-2023. The sample in this study is all historical data and data providing information on the realization of advertising tax revenue, parking tax, PBB, and Regional Original Income (PAD) in Sukoharjo Regency during the five-year fiscal period of 2019-2023.

The sampling method used in this study was saturated sampling. Because the data used were monthly realizations of Advertising Tax, Parking Tax, Land and Building Tax (PBB), and Locally Generated Revenue (PAD) from Sukoharjo Regency for the period 2019 to 2023, all monthly realizations within that period were used as samples.

The data source used in this study was secondary data. Secondary data is data obtained indirectly through intermediaries (obtained and recorded by other parties). The secondary data in this study were annual financial reports from historical PAD, which were studied for a four-year period (2019-2023). This secondary data was obtained from the Sukoharjo Regency Office.

Results and Discussion

Descriptive Statistics

Descriptive statistics are used to provide an overview of the distribution and behavior of sample data by examining the minimum, maximum, mean, and standard deviation values of each independent and dependent variable. Descriptive statistics present data numerically, as shown in the following table:

Tabel 1.1
Output Descriptive Statistics Test

	N	Minimum	Maximum	Mean	Std. Deviation
PR	60	141.009.644	866.207.689	479.644.889,87	163.529.709,339
PP	60	12.095.563	510.836.908	168.048.234,93	77.539.764,948
PBB	60	29.0904.544	15.303.125.137	3.219.392.664,32	360.761.147,,157
PAD	60	25.748.769.936	79.787.051.919	41.482.827.010,7	11.691.256.374,06
Valid N (listwise)	60			8	7

Normality Test

A normality test is performed to verify whether the residual variables contribute normally in a regression model. The non-parametric Kolmogorov-Smirnov test is used to test the normality of the residuals. The conclusion from this test is that if the 2-tailed result is >0.05 , the data are normally distributed; if the 2-tailed result is <0.05 , the data are not normally distributed. The results of the normality test can be seen in the following table:

Tabel 1.2

Output Normality Test	
	Unstandardized Residual
N	60
Asymp. Sig. (2-tailed)	0,200 ^{c,d}

Based on Table 1.2, it shows that the equation above produces an Asymp. Sig. (2-tailed) value of 0.200 or greater than 0.05, thus passing the normality test.

Multicollinearity Test

The multicollinearity test aims to test whether in the regression model there is a significant correlation between independent variables (Ghozali, 2018).

Tabel 1.3

Output Multicollinearity Test

Variable	Tolerance	VIF	Information
Advertising Tax	0,970	1,031	Multicollinearity Free
Parking Tax	0,994	1,006	Multicollinearity Free
Property Tax	0,973	1,027	Multicollinearity Free

Based on table 1.3 above, the tolerance value is > 0.10 and $VIF < 10$, so it can be concluded that there is no multicollinearity.

Autocorrelation Test

The autocorrelation test aims to determine whether a linear regression model correlates between the confounding factor in period t and the confounding error in period $t-1$ or the previous period. Several methods can be used to detect the presence or absence of autocorrelation, one of which is the Model Summary test.

Tabel 1.4

Output Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,491 ^a	0,241	0,162	0,11317	1,930

Based on the table equation above, the Durbin-Watson value is 1.930, which fulfills the assumption of a DW value between (-2) and 2, so there is no autocorrelation.

Heteroscedasticity Test

The heteroscedasticity test aims to check for unequal variances and residuals in this regression model from one observation to another. If the significance value is greater than 0.05, heteroscedasticity is not present. The following are the results of the heteroscedasticity test using the Glejser test method:

Tabel 1.5

Output **Heteroscedasticity Test**

Variable	t	Signifikasi	Information
Constant	1,098	0,281	Free Heteroscedasticity
Advertising Tax	0,670	0,508	Free Heteroscedasticity
Parking Tax	- 0,885	0,384	Free Heteroscedasticity
Property Tax	- 0,82	0,936	Free Heteroscedasticity

In Table 1.5 above, the sig. values for Advertising Tax, Parking Tax, and Land and Building Tax (PBB) are > 0.05, indicating no heteroscedasticity. Therefore, it can be concluded that there is no heteroscedasticity in this regression model because all significant values for each variable are greater than 0.05.

Multiple Linear Regression Analysis

Based on the classical assumption test, the output obtained shows that the regression model can meet the requirements, namely that the data is normally distributed, there is no multicollinearity, heteroscedasticity, and autocorrelation. The results can be obtained in the following table:

Tabel 1.6

Output Multiple Linear Regression Analysis



Proceedings of the International Multidisciplinary Seminar of ITB AAS Indonesia

Website: <https://prosiding.itbaas.ac.id/index.php/psd>

Variabel	B	Std. Error	Beta
Constant	11,134	0,639	
Advertising Tax	0,072	0,031	0,379
Parking Tax	- 0,029	0,034	- 0,141
Property Tax	- 0,040	0,027	- 0,241

Based on table 1.6, it is known that the multiple linear regression equation is as follows:

$$\text{PAD}(Y) = 11.134 - 0.072 (X_1) - 0.029 (X_2) - 0.040 (X_3)$$

F Test

The F test is used to determine whether the independent variables collectively have a significant effect on the dependent variable.

The following are the results of the F test:

Tabel 1.7
Output Simultaneous Test (F test)

Variabel	Fcount	Ftabel	Sig.
Regression	3,065	2,76	0,044 ^b

Based on Table 1.7, it can be seen that the F-value is 3.065 > F-table 2.67 with a significance level of 0.044 < 0.05. This means that simultaneously or together, Advertising Tax, Parking Tax, and Land and Building Tax have a positive and significant effect on Regional Original Income. This proves that the regression model is suitable for use.

t Test

The t-test is conducted to determine whether the independent variable has a significant influence on the dependent variable. Decision making is based on the significance value. If the sig. value is <0.05, it can be said that the independent variable has a partial influence on the dependent variable, thus the hypothesis is accepted. However, if the sig. value is >0.05, it is concluded that the independent variable does not have a partial influence on the dependent variable, thus the hypothesis is rejected. The results of the t-test in this study can be seen in Table 1.8 below:

Tabel 1.8
Output Partial Test (t Test)

Variabel	t	Sig.
Constant	17,435	0,000
Advertisting Tax	2,309	0,028
Parking Tax	-0,867	0,393
Property Tax	-1,472	0,152

The number of samples (n) = 60 and the number of dependent variables (k) = 4.

This yields a $df = 56$ ($df = n - k$), indicating a t -table value of 1.673 with a one-tailed probability of 0.05. The table above explains the following:

Based on the t -test results in the table above, it can be concluded that the advertising tax variable (X_1) has a significant effect on local revenue, the parking tax variable (X_2) has no significant effect on local revenue, and the land and building tax variable (X_3) has no significant effect on local revenue.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) test is a test used to determine how much the independent variable can explain the dependent variable expressed in (%). The results of the R -Square adjuster value from the regression are used to determine the level of profitability influenced by the independent variable as follows:

Tabel 4.9
Output Coefficient of Determination Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,491 ^a	0,241	0,162	0,11317	1,930

Based on the equation above, the adjusted R Square is 0.162, meaning that 16.2% of the PAD variable can be explained by the independent variables. The remaining 83.8% is explained by other variables not examined.

Discussion

Based on the data analysis above, the results obtained from the hypothesis from the proof are explained as follows:

- 1) Based on the results of the analysis of Advertising Tax data, the t table value is 1.637 and the t count value is 2.309 and the significance value is 0.028. So the results of the study obtained t count $2.309 > t$ table 1.637) and the significance value is $0.028 < 0.05$ from these results indicate that



H1 is accepted, Advertising Tax (X1) has a significant positive effect on Regional Original Income (Y). The existence of business, trade, and service activities in Sukoharjo Regency which shows development, and the strategic location of the area which is directly adjacent to Surakarta City and is part of the Solo Raya area. This encourages business actors to utilize advertising media as a means of promotion, resulting in an increase in the number and value of advertising taxes installed. The further impact of increasing taxes can increase PAD in Sukoharjo Regency. This result is in line with the research of Prasetyaningtyas and Ratnawati (2022) which stated that Advertising Tax has a significant effect on Regional Original Income, and this is not in line with the research conducted by Pujiastuti and Tahwin (2016) and Syah and Hanifa (2022) which stated that advertising tax does not have a significant effect on Regional Original Income.

- 2) Based on the results of the Parking Tax data analysis, the ttable value is 1.637 and the tcount value is -0.867 and the significance value is 0.393. The results of the study obtained $t_{count} - 0.867 < t_{table} - 1.673$ and a significance value of $0.393 > 0.05$ from these results indicate that H2 is rejected, which means, Parking Tax (X2) does not have a significant effect on Regional Original Income (Y). The amount of Parking Tax is influenced by paid parking areas, taxpayer compliance, as well as supervision and revenue. Limited paid parking areas, low taxpayer compliance and suboptimal parking tax in Sukoharjo Regency result in its contribution to Regional Original Income being insignificant. These results are the same as the results of the study by Siregar and Kusmilawaty (2022) which stated that Parking Tax does not have a significant effect on Regional Original Income. In contrast to the results of research conducted by Pujiastuti and Tahwin (2022) which stated that parking tax has a significant effect on Regional Original Income.
- 3) Based on the results of the analysis of Land and Building Tax data, the ttable value is 1.637 and the tcount value is 1.472 and the significance value is 0.152. Then the results of the study obtained $t_{count} - 1.472 < t_{table} - 1.673$ and a significance value of $0.152 > 0.05$ from these results indicate that H3 is rejected, which means, Land and Building Tax (X3) does not have a significant effect on Regional Original Income (Y). Land and Building Tax does not have a significant effect on Regional Original Income in Sukoharjo Regency in 2019 - 2023 due to low NJOP, stagnant revenue growth, uneven compliance levels, and limited management coverage. In addition, its contribution to total regional original income is also relatively small and not responsive to regional economic growth. The results of this study support Saputra's research (2022) which states that Land and Building Tax does not have a significant effect on regional original income. However, this does not support the research results conducted by Juwita et al. (2022) which stated that parking tax has a significant effect on Regional Original Income.



Conclusion

Based on the results of the discussion that has been discussed in the previous chapter, the following conclusions can be drawn:

- 1) Advertising Tax has a significant impact on Regional Original Income. The existence of business, trade, and service activities in Sukoharjo Regency encourages business actors to utilize advertising media as a promotional tool, resulting in an increase in advertising tax and, consequently, an increase in Regional Original Income (PAD) in Sukoharjo Regency.
- 2) Parking tax has no significant impact on local revenue. This is because parking tax in Sukoharjo Regency has not significantly contributed to local revenue (PAD) due to limited paid parking spaces, low taxpayer compliance, and suboptimal monitoring and management of parking taxes.
- 3) Land and Building Tax has no significant effect on Regional Original Income. Land and Building Tax in Sukoharjo Regency in 2019-2023 is characterized by low NJOP (Value-Size Utilization), stagnant revenue growth, uneven compliance rates, and limited management coverage. Consequently, its contribution to regional original income is also relatively small. The results of this study indicate that among the three types of taxes analyzed, only advertising tax has a significant effect on Regional Original Income (PAD) in Sukoharjo Regency. Parking tax and land and building tax do not show a significant effect on PAD.

Suggestion

Based on the research results, here are some suggestions that are expected to provide optimal results and benefits for future researchers:

1. For further research, it is recommended to collect primary data in addition to secondary data to improve accuracy and quality. Local governments can improve transparency and accuracy in financial reporting to support more accurate research.
2. Research using a longer research period (for example 5 or 10 years) to be able to see more stable trends and reduce bias that may arise due to special conditions such as a pandemic.
3. It is recommended to add other variables that could potentially impact PAD, such as Hotel Tax, Entertainment Tax, Restaurant Tax, and Land and Building Acquisition Tax (BPHTB) to obtain a more comprehensive picture.
4. A strategy to optimize advertising tax collection could be an effective step to increase PAD in the region. Local governments are also advised to increase outreach and education for taxpayers and develop a more efficient and transparent tax collection system to encourage taxpayer compliance and awareness.



References

- Halim, A. (2016). Akuntansi sektor publik: Akuntansi keuangan daerah. Jakarta: Salemba Empat.
- Prasetyaningtyas, N., & Ratnawati, T. (2020). Pengaruh pajak daerah terhadap pendapatan asli daerah. *Jurnal Ilmu Ekonomi dan Kebijakan Publik*, 11(2), 123–135.
- Prasetyaningtyas, V. A. (2022). Pengaruh Pajak Restoran, Pajak Hotel, Dan Pajak Reklame Terhadap Pendapatan Asli Daerah (PAD) Pemerintah Kabupaten/Kota Di Surabaya, Sidoarjo, Malang, dan Batu Tahun 2011-2020 (Doctoral dissertation, UPN Veteran Jawa Timur).
- Siregar, A. A., & Kusmilawaty, K. (2022). Pengaruh Pajak Parkir Dan Pajak Restoran Terhadap Pendapatan Asli Daerah Kota Medan. *JAS (Jurnal Akuntansi Syariah)*, 6(1), 57-68.
- Syah, M., & Hanifa, N. (2022). Analisis kontribusi pajak daerah terhadap pendapatan asli daerah di Indonesia. *Jurnal Kebijakan Fiskal dan Ekonomi Daerah*, 4(1), 45–58.
- Syah, M. N. V., & Hanifa, N. (2022). Pengaruh pajak reklame dan pajak restoran terhadap Pendapatan Asli Daerah di Kota Surabaya. *Independent: Journal of Economics*, 2(2), 1-11.
- Salmah, S. (2018). Pengaruh pengetahuan dan kesadaran wajib pajak terhadap kepatuhan wajib pajak dalam membayar Pajak Bumi dan Bangunan (PBB). *Inventory: Jurnal Akuntansi*, 2(1), 151-187.
- Mardiasmo. (2019). *Perpajakan Edisi 2019*. Andi.
- Kementerian Perhubungan Republik Indonesia. (2025). Peraturan Menteri Perhubungan Nomor 5 Tahun 2025 tentang Pengawasan Penempatan Reklame di Wilayah Transportasi. Jakarta: Kementerian Perhubungan.
- Republik Indonesia. 2009. Undang-Undang no 28 Tentang Pajak Daerah dan Retribusi Daerah. Jakarta. Sekretariat Negara.
- Sugiyono. 2013. Metode penelitian pendidikan (pendekatan kuantitatif, kualitatif, dan R&D). Bandung: Alfabeta.
- Pujihastuti, E. L., & Tahwin, M. (2016). Pengaruh Pajak Hotel, Pajak Restoran, Pajak Hiburan, Pajak Reklame, Pajak Penerangan Jalan, Pajak Parkir, Pajak Galian C dan Pajak Sarang Burung Terhadap Pendapatan Asli Daerah di Kabupaten Pati. *Jurnal Akuntansi & Bisnis*, 2(02).
- Juwita, R., & Yanti, E. D. (2018). Pengaruh Pajak Reklame Dan Pajak Parkir Terhadap Pendapatan Asli Daerah (Pad) Pada Pemerintahan Kota Cimahi. *Jurnal Akuntansi*, 10(2),
- Undang-Undang Republik Indonesia Nomor 28 Tahun 2009 Tentang Pajak Daerah Dan Retribusi Daerah. (n.d.).
- Peraturan Daerah Kabupaten Sukoharjo Nomor 5 Tahun 2025 tentang Pengawasan dan Pemungutan Pajak Reklame, Pajak Parkir, dan Pajak Bumi dan Bangunan.



Proceedings of the International Multidisciplinary Seminar of ITB AAS Indonesia

Website: <https://prosiding.itbaas.ac.id/index.php/psd>

- Kurniasari, I., & Ramadhan, A. (2018). Pengaruh pajak daerah terhadap Pendapatan Asli Daerah di Provinsi Jawa Tengah. *Jurnal Akuntansi dan Pajak*, 19(2), 99–108.
- Bappeda Kabupaten Sukoharjo. (2024). Laporan Realisasi PAD Kabupaten Sukoharjo Tahun 2023. Sukoharjo: Bappeda.

