



Research Paper

Performance of Market Service Retribution Receipts on Increasing Regional Revenue of North Toraja Regency

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This study aims to find out how big the contribution of market services to the regional revenue of North Toraja Regency and to find out how much the effectiveness of market levies on the regional revenue of North Toraja Regency from 2011-2020. Data were analyzed using quantitative descriptive analysis with tools for calculating effectiveness and contribution. Keywords: Effectiveness, Efficiency, Contribution, Strategy and Regional revenue. The results of the study show that: 1) The Contribution of Market Services to North Toraja Regency's Original Revenue for ten consecutive years from 2011-2020 Very Less seen according to the contribution ratio, this happens due to the lack of obedience of taxpayers in paying levy taxes; 2) The effectiveness of market levies on North Toraja Regency's Original Revenue from 2011-2020 has been less effective in a fluctuating manner with a declining trend ratio, which is dominant from 2011, 2014, 2016, and 2020, this is due to the lack of strict sanctions against the perpetrators of levy tax payers who do not pay the levy tax and the lack of adequate public facilities in the market.

Keywords: Levies, Market Services, and Regional Revenue

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I. INTRODUCTION

North Toraja Regency is one of the regencies that implements regional autonomy and makes regional retributions as a source of local revenue to meet the needs of government spending and regional development. Of the several sources of Regional Revenue (PAD), regional retribution is one of the most important sources of Regional Revenue because every year regional retribution is able to provide a fairly large contribution to regional revenue, especially in North Toraja Regency.

Regional levies are basically managed by each region individually, meaning that the management of regional levies varies from one region to another. Based on Law Number 28 of 2009 concerning Regional Taxes and Levies, one of the regional levies is market levies. Market levies are an important source of regional income in addition to other sources of income that have a strategic role in financing regional development and are a source of Regional Revenue (PAD) capable of playing a role in financing public activities, where the benefit component is relatively large. This market levy is included in the general service levy which provides a potential contribution to the improvement of community development and welfare. For this reason, the local government must really use the results of this market retribution as well as possible.

Collection of Regional Taxes and Regional Levies cannot be separated from their effectiveness and contribution in increasing Regional Revenue (PAD). Effectiveness is the level of government achievement in collecting or collecting Regional Taxes and Regional Retributions compared to the predetermined target. Effectiveness is the success or failure of the organization in achieving its goals. Effectiveness can be said to be effective if a process or activity can achieve the ultimate goal or goal. While the contribution is money dues or donations. Contributions from regional levies are an important role to increase their own Regional Revenue.

Measurement of regional revenue administration performance can be viewed from three aspects, namely efforts to receive capacity, effectiveness, and efficiency. The aspect of revenue capacity efforts is a balance between the amount of regional income (PAD, regional levies) with the ability to be collected by the region. Aspect of Effectiveness is a measure of the balance between the amount of real revenue and potential income, meaning that the acceptance of market levies is effective, if all stages of the administration of receipts are fulfilled and implemented, starting from determining the mandatory levy, determining the value of market

levies, collecting user fees, enforcing the levy system and recording revenues, but if it is not fulfilled and implemented, it means that the acceptance of market levies is less effective.

The effectiveness of market retribution revenue is an indicator to measure the level of utilization of revenue sources from the existing potential (measuring the level of effectiveness means calculating the comparison between the realization of revenue and its potential revenue).

The problems that occur from the declining realization of market retribution receipts in North Toraja Regency can be seen from the number of street vendors who do not want to pay market retribution tickets on the grounds that no one has bought the goods they sell, the frequency of markets in North Toraja Regency is only two times a week, it is difficult to collect retribution from live animal traders such as buffalo because traders delegate the collection of levies to consumers/buyers, each animal trader does not have a place or stand to sell so it is difficult to get a retribution ticket, as well as for market and public transportation retributions, the acceptance is tend to be combined so that it is not clear what percentage of each tax object contributes to Regional Revenue (PAD). With these problems, the market retribution has not been able to increase local revenue in North Toraja Regency.

The intensity of the market in North Toraja Regency is very high, this is due to the type of market time division, namely, the daily market, and there is also a weekly market in each Kelurahan and Lembang. seen from the high process of buying and selling or trading in the market, market retribution should be able to increase local revenue, but the regulations set by the government regarding market levies are not widely known by the public due to lack of socialization. From this ignorance, people seem not to care about collecting market levies so they feel they are not obliged to pay the levy tickets.

II. LITERATURE REVIEW

1. Regional Revenue (PAD)

Regional Revenue is income generated by the region itself by managing resources, collecting taxes, levies and others, provided that it is within the territorial area of the region itself. The regional revenue sector plays a very important role in the development of a region because it is through this sector that it can be seen the extent to which a region can finance government activities and regional development.

2. Contribution Theory

According to Bobby in (Abdul, 2004) contribution is how much influence or participation the acceptance of regional retribution has on Regional Revenue (PAD), it can also be said that the contribution of regional retribution is how much contribution that can be contributed from regional levy receipts to the amount of Regional Revenue (PAD), while according to Mega and Inggriani (2016) the contribution is used to determine the extent to which regional levies contribute to PAD receipts. In knowing the contribution, it is done by comparing the acceptance of regional retribution with PAD. To find out the regional contribution:

$$Contribution = \frac{\text{Retribution Income Realization}}{\text{Regional Revenue Realization}} \times 100\%$$

Regional Retribution Contribution Criteria Percentage (%)	Criteria
≥50	Very Good
40-50	Good
30-40	Normal
20-30	Acceptable
10-20	Less
≤10	Very Less

3. Effectiveness Theory

According to Mardiasmo (2017) Effectiveness is a measure of the success or failure of achieving organizational goals in achieving their goals. If an organization achieves its goals, the organization has been running effectively. Indicators of effectiveness describe the range of effects and impacts (outcomes) of the program outputs in achieving program objectives. The greater the contribution of the resulting output to the achievement of the goals or objectives specified, the more effective the work of an organizational unit. According to Simanjuntak quoted in Halim (2009), the effectiveness related to retribution and work is the comparison between the realization of retribution receipts and the potential for retribution with the following formula:

$$Effectiveness = \frac{\text{Retribution Income Realization}}{\text{Retribution Income Target}} \times 100\%$$

Regional Retribution Effectiveness Criteria	
Percentage (%)	Criteria
>100	Very Effective
90-100	Effective
80-90	Adequately Effective
60-80	Less Effective
<60	Not Effective

4. Taxes

The definition of tax in general can be interpreted as a levy or contribution made by the government to the community based on the law, the proceeds of which will be used to finance government expenditures in its work program activities. In addition, there are also several definitions of tax according to the opinions of various tax experts.

The function of taxes is as a source of state income which is used to finance state expenditures aimed at the welfare and prosperity of the people in general.

5. Market Levy

Market retribution is a levy collected from traders for the use of market facilities and the granting of a placement permit by the City Regency Government. So the market levy consists of a placement permit levy, kiosk levy, booth levy, target levy, and parking lot levy. The market levy or market service levy is one type of public service levy whose existence is quite utilized by the community. The provisions that apply to regional levies generally apply to market levies, because market levies are part of regional levies.

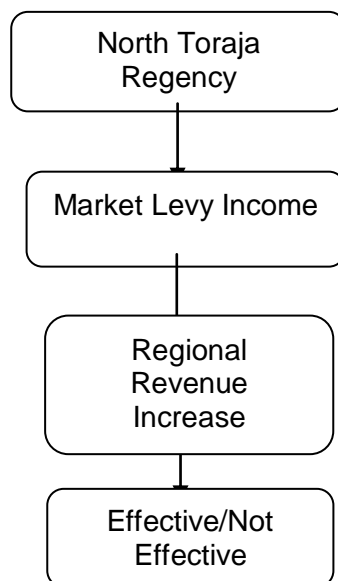
6. Trend Analysis

Trend shows changes in the value of a relatively stable variable, changes in population, changes in prices, changes in technology, and increases in productivity. According to M.Narain (2013), income forecasting (sales) is an activity process of estimating products to be sold or rented in the future under certain circumstances and is made based on historical data that has occurred or may occur.

In particular, the revenue (sales) budget is useful as the basis for preparing all budgets in the company, because for companies facing a competitive market share, the revenue (sales) budget in its preparation is a top priority that must be prepared earlier than all other budgets.

III. CONCEPTUAL FRAMEWORK AND HYPOTHESIS

1. Conceptual Framework



2. Hypothesis

1. It is suspected that market retribution has a large contribution to the acceptance of North Toraja Regency's Original Regional Revenue in 2016-2020.
2. It is suspected that the level of effectiveness of market retribution on North Toraja Regency's Original Revenue in 2016-2020 is adequately effective.

IV. RESEARCH METHOD

1. Research Design

This study uses a quantitative approach, especially the effectiveness of collecting market levies on local revenue (PAD). As for the object of this research is the market levy with the measurement of levy revenue which consists of the potential acceptance of the market levy, the growth rate, the level of elasticity, the level of effectiveness and its contribution to Regional Revenue. The unit of analysis that becomes the object of the next research is Regional Revenue with the measurement of PAD Revenue. Thus, this research is expected to have an important meaning, because the results of the research will be a valuable input for the North Toraja Regency Government in increasing Regional Revenue (PAD).

2. Research Time and Location

This research will be conducted for two months by focusing on the research location, namely North Toraja Regency, to be precise at the North Toraja Regency Original Revenue Service which is part of the implementation of collecting market levies.

3. Data Types and Sources

1. Data Types

1. Quantitative Data, data in the form of numbers that still need to be re-analyzed, in the form of local revenue budgets and reports on the realization of local government budgets for the North Toraja Regency for the 2016-2020 fiscal year as well as other data related to research problems.
2. Qualitative Data, data in the form of sentences or responses, descriptions, sections, pictures relating to the object under study, both in written and oral form.

3. Data Sources

1. Primary Data, data obtained directly from the research location through interviews with informants related to research problems, and also through direct observation or observation of the research object.
2. Secondary Data, data obtained based on references and literature related to materials and documents obtained from the North Toraja Regency Revenue Service during the 2016-2020 period, as well as other data that support this research.

4. Data Gathering Technique

In this study the types of data collected are primary data and secondary data. There are several techniques used to obtain the data needed in this study, the authors use some of these techniques in collecting relevant data to solve and analyze these problems, as for the ways in which the authors carry out data collection are:

1. Observation, namely direct observation and observation of data in the North Toraja Regency Original Revenue Service, as well as observations of activities related to the variables to be studied, namely the effectiveness of market retribution on local revenue of North Toraja Regency.
2. Interview, namely by conducting direct questions and answers with the North Toraja Regency Original Revenue Service, or the relevant officer deemed necessary to collect and obtain the necessary information and information.
3. Documentation is where the author records data through documents and reports at the Regional Financial and Asset Management Revenue Service (DPPKAD) North Toraja Regency.

5. Data Analysis Technique

The data processing technique that will be used in this study is a quantitative descriptive method that seeks to manage data from each variable, and uses a descriptive statistical analysis method. Data for each variable sourced from the local government is collected through observation, interviews, and documentation. To prove the hypothesis proposed in this study, the effectiveness ratio and contribution equation analysis were used.

V. RESEARCH RESULTS

1. Data Description

The data used to analyze the contribution and effectiveness of the market levy on North Toraja Regency's original revenue from 2011-2020 is data obtained from the North Toraja Regency's Original Revenue Service from 2011-2020. The data includes Realization of Regional Tax Revenue, Target of Regional Tax Revenue,

Regional Tax Collection Fees, and Realization of Regional Revenue. The data obtained have been summarized as follows:

Target and Realization of North Toraja PAD 2011-2020 (Rp)

Year	Target	Realization
2011	12.714.888.450,00	14.591.747.810,85
2012	18.088.401.950,00	16.437.523.831,20
2013	20.331.609.250,00	19.824.778.307,37
2014	25.345.877.930,00	32.113.888.542,94
2015	39.203.596.900,00	33.808.406.730,57
2016	44.045.099.325,00	34.896.616.655,55
2017	66.508.803.000,00	44.165.976.209,12
2018	58.220.028.100,00	41.975.878.751,30
2019	56.220.028.100,00	51.867.651.798,99
2020	77.433.903.735,00	55.672.229.593,93

Target and Realization of North Toraja Regency Market Levies 2011-2020 (Rp)

Year	Target	Realization	Effectiveness
2011	300.000.000,00	240.492.000,00	Less Effective
2012	375.000.000,00	452.352.000,00	Very Effective
2013	405.805.000,00	497.720.000,00	Very Effective
2014	465.000.000,00	392.846.000,00	Less Effective
2015	558.600.000,00	418.346.000,00	Not Effective
2016	593.000.000,00	503.204.000,00	Less Effective
2017	780.000.000,00	520.665.000,00	Not Effective
2018	1.190.000.000,00	106.792.000,00	Not Effective
2019	1.190.000.000,00	1.343.065.000,00	Very Effective
2020	1.190.000.000,00	921.705.000,00	Less Effective

Total Market Levy Contribution to North Toraja Regency Total Retribution 2011-2020 (Rp)

Year	Market Levy Contribution	Regional Levy Total	Contribution of Market Levy towards Regional Levy Total
2011	240.492.000,00	3.795.201.390,00	6,33%
2012	452.352.000,00	6.393.385.510,00	7,07%
2013	497.720.000,00	6.980.065.160,00	7,13%
2014	392.846.000,00	7.934.268.480,00	4,95%
2015	418.346.000,00	7.460.964.660,00	5,61%
2016	503.204.000,00	7.446.871.551,00	6,75%
2017	520.665.000,00	9.417.800.962,50	5,52%
2018	106.792.000,00	14.106.452.735,50	0,75%
2019	1.343.065.000,00	16.631.274.812,00	8,07%
2020	921.705.000,00	14.091.113.435,00	6,54%

Total Levy Contribution to North Toraja Regency's PAD 2011-2020 (Rp)

Year	Regional Revenue (PAD) Total	Regional Levy Total	Levy Contribution Towards PAD Total
2011	14.591.747.810,85	3.795.201.390,00	26,01%
2012	16.437.523.831,20	6.393.385.510,00	38,891%
2013	19.824.778.307,37	6.980.065.160,00	35,21%
2014	32.113.888.542,94	7.934.268.480,00	24,71%
2015	33.808.406.730,57	7.460.964.660,00	22,061%
2016	34.896.616.655,55	7.446.871.551,00	21,331%
2017	44.165.976.209,12	9.417.800.962,50	21,321%
2018	41.975.878.751,30	14.106.452.735,50	33,61%
2019	51.867.651.798,99	16.631.274.812,00	32,061%
2020	55.672.229.593,93	14.091.113.435,00	25,311%

2. Data Analysis

1. Contribution of Market Service Retribution Revenue to North Toraja Regency's Regional Revenue from 2011-2020

Contribution of tax revenue to North Toraja Regency's Regional Revenue from 2011-2020

Year	Market Levy Realization	Regional Revenue (PAD) Realization	Percent	Category
2011	240.492.000,00	14.591.747.810,85	1,65%	Very Less
2012	452.352.000,00	16.437.523.831,20	1,65%	Very Less
2013	497.720.000,00	19.824.778.307,37	2,51%	Very Less
2014	392.846.000,00	32.113.888.542,94	1,22%	Very Less
2015	418.346.000,00	33.808.406.730,57	1,23%	Very Less
2016	503.204.000,00	34.896.616.655,55	1,44%	Very Less
2017	520.665.000,00	44.165.976.209,12	1,18%	Very Less
2018	106.792.000,00	41.975.878.751,30	0,25%	Very Less
2019	1.343.065.000,00	51.867.651.798,99	2,59%	Very Less
2020	921.705.000,00	55.672.229.593,93	1,66%	Very Less

Based on the table above, we could know that:

4. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2011 was Very Less with a Contribution Ratio of 1.65%;
5. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2012 was Very Less with a Contribution Ratio of 2.75%;
6. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2013 was Very Less with a Contribution Ratio of 2.51%;
7. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2014 was Very Less with a Contribution Ratio of 1.22%;
8. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2015 was Very Less with a Contribution Ratio of 1.23%;
9. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2016 was Very Less with a Contribution Ratio of 1.44%;
10. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2017 was Very Less with a Contribution Ratio of 1.18%;
11. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2018 was Very Less with a Contribution Ratio of 0.25%;
12. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2019 was Very Less with a Contribution Ratio of 2.59%;
13. The Contribution of Market Service Retribution Revenue to North Toraja Regency's Original Revenue in 2020 is Very Less with a Contribution Ratio of 1.66%.

2. Effectiveness of Market Retribution Revenue on North Toraja Regency's Regional Revenue from 2011-2020

Effectiveness Ratio of Market Retribution Revenue to North Toraja Regency's Regional Revenue from 2011-2020 (Rp)

Year	Market Levy		Percentage	Criteria
	Target	Realization		
2011	300.000.000,00	240.492.000,00	80,16%	Less Effective
2012	375.000.000,00	452.352.000,00	120,63%	Very Effective
2013	405.805.000,00	497.720.000,00	122,65%	Very Effective
2014	465.000.000,00	392.846.000,00	84,48%	Less Effective
2015	558.600.000,00	418.346.000,00	74,89%	Not Effective
2016	593.000.000,00	503.204.000,00	84,86%	Less Effective
2017	780.000.000,00	520.665.000,00	66,75%	Not Effective
2018	1.190.000.000,00	106.792.000,00	8,97%	Not Effective
2019	1.190.000.000,00	1.343.065.000,00	112,86%	Very Effective
2020	1.190.000.000,00	921.705.000,00	77,45%	Less Effective

1. Based on the table above, we could know that:
1. The effectiveness of market retribution revenue on local revenue in 2011 is less effective, with an Effectiveness ratio of 80.16%;
2. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2012 was very effective, with an Effectiveness ratio of 120.63%;
3. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2013 was very effective, with an Effectiveness ratio of 12.65%;
4. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2014 was less effective, with an Effectiveness ratio of 84.48%;
5. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2015 was not effective, with an Effectiveness ratio of 74.89%;
6. The effectiveness of market levy receipts on Regional Revenue in 2016 is less effective, with an Effectiveness ratio of 84.86%;
7. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2017 is not effective, with an Effectiveness ratio of 66.75%;
8. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2018 is not effective, with an Effectiveness ratio of 8.97%;
9. The Effectiveness of Market Retribution Revenue on Regional Revenue in 2019 is very effective, with an Effectiveness ratio of 112.86%;
10. The effectiveness of market levy receipts on Regional Revenue in 2020 is less effective, with an Effectiveness ratio of 77.45%

VI. DISCUSSION

1. Contribution of Market Services to North Toraja Regency's Regional Revenue (PAD)

The opinion about the contribution was put forward by Beni (2016) to measure the ability of the region there needs to be a contribution of Regional Revenue, and if in the current year a large PAD determines for the APBD in the following year, this is the real capacity of the region. According to Bobby in (Abdul, 2004) contribution is how much influence or participation the acceptance of regional retributions has on Regional Revenue (PAD), it can also be said that the contribution of regional retribution is how much contribution that can be contributed from regional levy receipts to the amount of Regional Revenue (PAD), while according to Mega and Inggriani (2016) the contribution is used to determine the extent to which regional levies contribute to PAD receipts. In knowing the contribution, it is done by comparing the acceptance of regional retribution with PAD.

The results of the research findings indicate that the contribution of Market Services to North Toraja Regency's Original Revenue for ten consecutive years from 2011-2020 is Very Less. This very low contribution indicator can be seen according to the contribution ratio, which is only around 0.25% to 2.59%. In those ten years, the contribution ratio was very less in 2018 which was only 0.25%, and the highest only reached a contribution ratio of 2.59% in 2019. The achievement of the market levy tax contribution did not reach the target due to the lack of compliance of taxpayers in pay levy taxes. Another factor is the lack of facilities and infrastructure that can support the acceptance of market levies in North Toraja Regency where the system of determination has not been used by a technological system. The management of existing facilities and infrastructure has not been managed optimally by the local government of North Toraja Regency.

Based on the results of interviews with ten respondents from the North Toraja Regency Original Revenue Service and the taxpayer community of North Toraja Regency, that the contribution level of Market Services to North Toraja Regency Original Revenues obtained is very less, especially in 2018 the reason is because most of the Taxpayers for market retribution do not fully pay retribution so that it has an impact on the realization of tax revenue, this happens because market facilities in North Toraja Regency are still inadequate, so that in the future it is hoped that there will be an increase in these facilities, as well as increasing human resources for market managers and socialization to the community. taxpayers more thoroughly so that awareness arises of the obligation to pay levy taxes. Another factor is that local tax revenues other than Market Service Distribution are more dominant in North Toraja Regency revenue, the highest amount of PAD tax revenue contributing is non-metallic minerals and rocks taxes. As a result of the low realization of local tax revenues and the realization of PAD revenue from market levies in North Toraja, the contribution of tax revenue is not good.

This is in line with research conducted by Abdul Rajab (2020) whose research results show that the contribution of market levies to local revenue in Mamuju district during the period 2014 to 2018 is very less, ranging from 1.52% to 1.1%. with an average contribution of 1.29%. The largest contribution of market retribution to local revenue occurred in 2014 with a contribution of 1.52% and the smallest contribution occurred in 2017 with a contribution of 1.08. Also in line with research conducted by Kristinan Tanan (2018) whose research results show that the Contribution of Regional Taxes and Levies to Regional Revenue (PAD)

states that the contribution of Regional Taxes to Regional Revenue (PAD) is still very less while the contribution of Regional Levies to Regional Revenue (PAD) in 2013 to 2015 was very good but in 2016 and 2017 it decreased with very less criteria.

2. The Effectiveness of Market Retribution on PAD in North Toraja Regency

Effectiveness is the relationship between output and goals or it can also be said to be a measure of how far the level of output, policies and procedures of the organization (Bani, 2016). According to Mardiasmo (2017) Effectiveness is a measure of the success or failure of achieving organizational goals in achieving their goals. If an organization achieves its goals, the organization has been running effectively. Indicators of effectiveness describe the range of effects and impacts (outcomes) of the program outputs in achieving program objectives. The greater the contribution of the resulting output to the achievement of the goals or objectives specified, the more effective the work of an organizational unit. So the effectiveness of local taxes can be measured from the local tax targets set to achieve revenue.

The results of the research show that the effectiveness of the Market Levy on North Toraja Regency's PAD from 2011-2020 was carried out in a fluctuating manner (a trend of decline), which was very effective in 2012, 2013 and 2019 with a ratio above one hundred percent, in the range of 112.86% to with 122.65%. Effectively implemented in 2014 and 2015 with a ratio of 90-100%, implemented Less Effectively dominantly from 2011, 2014, 2016, and 2020 with a ratio of 80-90%, which is in the range of 77.45% to 84.86 %, and it was implemented ineffectively in 2015, 2017, and 2018 with a ratio below 75%, which is in the range of 8.97% to 74.89%.

Based on the results of interviews with ten respondents from the Regional Revenue Service of North Toraja Regency and the taxpayer community of North Toraja Regency, that the level of effectiveness carried out is less effective due to the lack of strict sanctions against levy taxpayers who do not pay levy taxes and the lack of adequate public facilities in the market. North Toraja Regency's local tax revenue from 2011-2020 was carried out in a fluctuating manner with a downward trend, especially in 2018 due to the fact that in that year the retribution tax collection process experienced a lot of arrears in payments so that the mandatory retribution only paid arrears which resulted in full payments not being completed at the end of the year.

This is in line with Yosi Friany Hutagaol's research (2020) which shows that the effectiveness of regional levies is less effective in increasing Regional Revenue. The average effectiveness of the Medan City regional retribution in the period 2004-2018 is 75.39% with less effective criteria.

VII. CONCLUSION

1. Conclusions

1. The Contribution of Market Services to North Toraja Regency's Original Revenue for ten consecutive years from 2011-2020 Very Less seen according to the contribution ratio, this happens due to the lack of obedience of taxpayers in paying levy taxes.

2. The effectiveness of market levies on North Toraja Regency's PAD from 2011-2020 has been less effective in a fluctuating manner with a declining trend ratio, which is dominant from 2011, 2014, 2016, and 2020, this is due to the lack of strict sanctions against perpetrators levy taxpayers who do not pay levy taxes and lack of adequate public facilities in the market.

2. Suggestions

3. It is necessary to increase the realization of market service receipts for North Toraja Regency Original Revenue so that later the contribution of tax revenue from market levies in the future can be better, by controlling the awareness of taxpayers to pay market levy taxes.

4. To increase the effectiveness of market levy receipts on North Toraja Regency PAD in the next period, the North Toraja Regency Government should take policies in the implementation of the APBD that can add, explore potential and increase PAD sources originating from the market retribution, such as for example intensify sanctions against perpetrators who fail to comply with tax payments and complete public facilities in the market.

5. For further researchers, they should expand the scope of research and not only look at the contribution and effectiveness of market levies on local revenue.

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