



Of The Influence of Regional Taxes and Regional Levies in the Mining Sector on Economic Growth In East Luwu Regency

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Abstract: The problem that occurs is that the government continues to collect regional taxes and regional fees that seem only to meet the Regional Original Revenue target without formulating a mechanism to strengthen sources of income from these taxes and fees. Through this research, it is hoped that it can provide input on how much influence regional original income from the mining sector has on regional original income and economic growth in East Luwu Regency. The type of research used is quantitative research, while the type of data used is secondary data. This study uses a quantitative approach because this research is presented with numbers. The data analysis technique used is multiple linear regression analysis. The results of this study are local taxes from the mining sector, regional levies, local taxes and levies from the mining sector have a positive and significant effect on GRDP in East Luwu Regency.

Keywords: Regional Taxes, Regional Levies, Economic Growth

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I. Introduction:-

Regional Original Revenue of East Luwu Regency in the last ten years has had a very large influence on economic growth in East Luwu Regency. Regional Original Revenue from the mining sector makes a large contribution to Regional Original Revenue. PAD is a source of financing that is really extracted from the region itself so that it can reflect the real condition of a region. If later the PAD structure is strong, it can be said that the region has strong financing capabilities. For this, of course, a solid industrial structure is needed along with obedient tax and retribution objects. Meanwhile, the General Allocation Fund (DAU) and various forms of transfers from the Central Government should only be supporting the implementation of governance and development in the regions (Haryanto, 2006).

By looking at the amount of regional own-source revenue from the mining sector, the question arises whether these funds have been properly managed in terms of the revenue function, is there a relationship with the amount of regional original income from the mining sector towards efforts to increase economic growth in East Luwu Regency?, if yes then the amount of local revenue from the mining sector can be a support for the regional independence of East Luwu Regency in the future. Thus, it is better if it is necessary to formulate a mechanism that supports the strengthening of regional original revenue receipts in order to encourage economic growth. The problem that is then felt is that the government continues to collect regional taxes and regional levies that seem only to meet the Regional Original Revenue target, without formulating a mechanism to strengthen sources of income from these taxes and levies. Through this research, it is hoped that it can provide input on how much influence regional original income from the mining sector has on regional original income and economic growth in East Luwu Regency, so that it can be further improved and reduce regional dependence on the central government.

Several studies that have been conducted and used as references include research conducted by Tri Setyo, et al (2021) which examined the effect of regional taxes and regional levies on regional spending and economic growth in Jambi Province. The difference with the research conducted is that this study tries to determine the effect of regional taxes and fees on spending and economic growth, with quantitative analysis of the double logarithmic multiple regression model. But even so, we make this research a reference because there

are many similarities in the discussion.

Another research that is also in line with this research is the analysis of the effect of local taxes and regional fees on economic growth in Aceh conducted by Miswar, et al in 2021. The most fundamental difference is in the variables and research methods, where this study only uses 3 variables, namely taxes area and regional fees as independent variables and economic growth as the dependent variable. There are three hypotheses built and using multiple linear regression model analysis.

Furthermore, research conducted by Haekal Yasser, et al in 2022 related to the effect of local taxes and regional levies on regional original income for East Java Province, some of the discussions in this study are a reference for conducting more in-depth research, where this research only measures the effect of regional taxes and levies on local own-source revenue, while our research analyzes not only the effect of local taxes and levies on local-source revenue but also on economic growth.

Another research that is used as a reference is research conducted by IkaPuspitaNugraheni, et al in 2019 with the title Effects of Regional Taxes, Regional Levies and Population on Regional Original Income (PAD) in Magelang Regency in 2009-2018. The purpose of this study was to find out and analyze the influence of local taxes, regional levies and population on local own-source revenue (PAD) in 2009-2018. The data for this research are local taxes, regional levies, population, and regional own-source revenue of Magelang Regency. period 2009 2018. The research data collection technique used the literary method and the research data was secondary data. The data analysis technique of this study used multiple linear regression analysis, F test and t test.

From some of the previous research references above, there are differences in research results between one researcher and another researcher, such as research by Tri Setyo Budi et al. said partially (individually) or jointly, regional taxes and regional fees have a positive and significant effect on the economic growth of the Province. Jambi. Likewise, Miswar et al's research said that partially the local tax variable had a positive and significant effect on economic growth and regional levies had a positive and significant effect on economic growth. Then simultaneously local taxes and regional levies have a positive and significant effect on economic growth. In contrast to the research by Haekal Yasser and TitukDiahWidajantie, regional levies and regional taxes which are moderated by taxpayer compliance have no effect on regional original income. ThusIkaPuspitaNugraheni et al in the results of her research said that partially regional levies had no effect on regional own-source revenue.

From some of the research results stated above, the author feels it is important to analyze the extent to which the influence of taxes and fees from the mining sector has on Local Own Revenue and Economic Growth in East Luwu Regency, through a thesis proposal with the topic Analysis of the Effect of Regional Taxes and Regional Levies on Growth Economy in East Luwu Regency from 2012 to 2022.

II. LiteratureReview:-

Mining Sector Regional Tax

In accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Retribution (PDRD) it is stated that regional taxes are mandatory contributions to regions owed by individuals or entities that are coercive based on law, by not getting compensation directly and used for regional needs for the greatest prosperity of the people. According to Mardiasmo (2011: 12) Regional Tax is a mandatory contribution to the area owed by individuals or entities that are coercive under the Law by not getting compensation directly and used for regional needs for the greatest prosperity of the people.

According to Siti KurniaRahayu (2013: 46) Regional taxes are mandatory levies on individuals or entities carried out by the local government without a balanced direct counter-achievement, which can be forced based on applicable laws and regulations, which are used to finance regional administration and regional development. Meanwhile, Damas Dwi (2017) says that local taxes are taxes determined by local regulations, and taxpayers or taxpayers do not receive compensation directly from the local government.

Mining Sector Regional Retribution

Retribution is a regional levy as a payment for services or the granting of certain permits specifically provided and or granted by the local government for the benefit of individuals or entities. According to Law Number 33 of 2004 the results of regional levies are levies that have legally become regional levies as payments for usage or for obtaining services or for obtaining work services, business or property of the local government concerned.

Windhu (2018: 185) says that regional fees are fees paid by the people to regions that can be forced to get achievements returned directly, whereas according to Yoyo (2017: 108) regional fees are regional fees as payment for services or granting certain permits specifically provided and/or provided by the local government for the benefit of private persons or entities.

Local Own Revenue

According to Law Number 23 of 2014, the definition of Regional Original Revenue (PAD) is income earned by the region which is collected based on Regional Regulations in accordance with statutory regulations. Regional Own Revenue (PAD) is an accumulation of tax revenue items which contain regional taxes, regional user charges, non-tax revenue items which contain the results of regionally owned companies, and investment receipts and natural resource management. Regional Own Revenue is the right of the regional government which is recognized as an addition to the value of net assets obtained from Regional Taxes, Regional Levies, Results of Separated Regional Wealth Management and Other Legitimate Regional Original Revenues.

Abdul Halim (2014) states that "Local Original Revenue (PAD) is all regional revenues originating from regional original economic sources". According to Mardiasmo (2013), "Regional Own Revenue is revenue obtained from the regional tax sector, regional levies, results of regionally owned companies, results of separated regional wealth management, and other legitimate Regional Original Revenues". Optimization of regional own-source revenue receipts should be supported by local government efforts to improve the quality of public services. Excessive exploitation of Regional Original Income will only burden the community more and threaten the economy.

Regional Own Revenue (PAD) is income or receipts that enter the regional treasury, are obtained from sources within their own territory, are collected based on regional regulations in accordance with applicable laws and regulations and are used for regional needs. Therefore, each region must strive to be collected as intensively as possible, Fauzi and Iskandar (1984). Meanwhile, according to Isdijoso (2002), Local Own Revenue is an accumulation of Tax Receipt Post which contains the results of regionally owned companies, Investment Receipt Post and Natural Resource Management. Regional Original Income is income that is sought or sought by each Regional Government with reference to the provisions governing extracting these financial sources (Nasution, 2003). Another definition put forward by Samsubar Saleh (2003), that Local Own Revenue is a component that greatly determines the success or failure of the independence of the Regency/City government in the context of current regional autonomy. One component that is highly considered in determining the level of regional independence in the context of regional autonomy is the Regional Original Revenue sector. According to GuritnoMangkosubroto (1997) said that in general government revenue is needed to finance government spending. In general, government revenues can be distinguished between tax and non-tax revenues, for example, government revenues originating from government loans, both loans originating from within the country and government loans originating from abroad.

Gross Regional Domestic Product (GRDP)

Domestic and Regional Territory The definition of domestic/regional here can be a Province or Regency/City Region. Economic transactions that will be counted are transactions that occur in the domestic territory of an area regardless of whether the transaction is carried out by residents (residents) of the area or other communities, (bps.go.id).

Domestic Product is all goods and services as a result of economic activities operating in the domestic area, regardless of whether the factors of production come from or are owned by residents of the area, are domestic products of the area concerned. Income arising from these production activities is domestic income. The fact shows that some of the factors of production used in production activities in an area come from other regions or from abroad, and vice versa, factors of production owned by residents of the area participate in the production process in other regions or abroad. This causes the value of domestic products that arise in an area is not the same as the income received by residents of that area. With the flow of income flowing between these regions (including from abroad) which are generally in the form of wages/salaries, interest, dividends and profits, differences arise between domestic products and regional products.

Economic growth

According to SadonoSukirno (2010), economic growth is the development of activities in the economy that cause goods and services produced in society to increase and people's prosperity to increase. The problem of economic growth can be seen as a macroeconomic problem in the long run. The development of the ability to produce goods and services as a result of an increase in the factors of production is generally not always followed by an increase in the production of goods and services of the same magnitude. According to RaharjoAdisasmita (2013) Economic growth is an effort to increase production capacity to achieve additional output, which is measured using the Gross Domestic Product (GDP) and the Gross Regional Domestic Product (GDP) in a region.

Economic growth shows an increase in the production of goods and services in an economy, so this economic growth is an important indicator in conducting an analysis of economic development (Nuraini, 2017). According to Simon Kuznets (2007) economic growth is a long-term increase in the ability of a country (region) to provide more and more economic goods to its population, this ability grows according to technological

advances, and the necessary institutional and ideological adjustments.

Previous Research

Previous research related to economic growth that is relevant to this research includes:

Research conducted by Haekal, et al in 2022 with the title "The Effect of Regional Taxes and Regional Levies on Regional Original Revenues of East Java Province. The purpose of conducting this research is to empirically test and analyze the impact of regional taxes and regional levies on the original regional income of East Java province in 2016-2020. The population used in this study is all data on Regional Taxes, Regional Levies and Local Own Revenue every month for the 2016-2020 period as many as 60 reports on local taxes, regional levies, regional original income based on targets and their realization. The census method is a sample selection method used in this study. The analysis technique by testing the hypothesis uses "Partial Least Square". Based on the Path Coefficient, the results are obtained, namely: Regional Taxes have an influence on Regional Original Income, Regional Levies and Regional Taxes which are moderated by Taxpayer Compliance have no effect on Regional Original Income.

Research conducted by Miswar, et al in 2021 with the title "Analysis of the Influence of Regional Taxes and Regional Levies on Economic Growth in Aceh". The aim is to determine the effect of Regional Taxes and Regional Levies on Economic Growth in Aceh. The data used in this study is secondary data originating from the Central Bureau of Statistics (BPS), the data used is data for the 2007-2018 period. The analytical method used in this study is multiple linear regression analysis using statistical tests by determining the degree of confidence of 95% ($\alpha = 0.05$) on the t test. The results of this study indicate that partially the local tax variable has a positive and significant effect on economic growth and regional levies has a positive and significant effect on economic growth. Then simultaneously Regional Taxes and Regional Levies have a positive and significant effect on Economic Growth.

III. Research Methods:

The problem that occurs is that the government continues to collect regional taxes and regional fees that seem only to meet the Regional Original Revenue target without formulating a mechanism to strengthen sources of income from these taxes and fees. Through this research, it is hoped that it can provide input on how much influence local original income from the mining sector has on regional original income and economic growth in East Luwu Regency. The place of research is East Luwu Regency. The type of research used is quantitative research, while the type of data used is secondary data. The variables in this study are local taxes, regional fees, and economic growth. This research uses a quantitative approach because this research is presented with numbers. The data analysis technique used is multiple linear regression analysis.

IV. Results

Research result and Discussion

Hypothesis Test Results

1. Multiple Linear Regression Test

Table 1 Multiple Linear Regression Test

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	11830708.620	741262.704		15.960	.000
1	Pajak	2.216E-005	.000	.687	3.130	.017
	Retribusi	.001	.001	.283	1.290	.238

a. Dependent Variable: PDRB

Source: Primary data, 2022

From the results of the data processing above, the multiple linear regression equation can be written as follows:

$$Y = 11.830.708 + 2.216^{E-005} X_1 + 0,012 X_2$$

The regression equation above shows the relationship between the independent variable and the dependent variable partially, and it can be concluded that the constant value is 11,830,708, meaning that if there is a change in the tax and levy variables (X_1 and X_2 are 0) then the GRDP of East Luwu Regency increases by 0.378 units .

The regression coefficient value of the mining sector tax (X_1) is + 2.216E-005, meaning that if the mining tax variable (X_1) increases the X_1 variable, the child increases the GRDP variable (Y) by + 2.216E-005. Likewise for the mining sector retribution variable (X_2) with a coefficient value of 0.001, meaning that if there

is a change in the mining retribution variable of 0.001, it will increase the value of the GRDP variable (Y) by 0.001.

Hypothesis testing

a. F test (simultaneous)

Simultaneous testing was carried out to determine the effect of the independent variables on the dependent variable simultaneously (simultaneously). If the calculation results show that the value of $F_{count} > F_{table}$ or sig value < 0.05 , the hypothesis is accepted, that is, mining sector taxes and levies have a simultaneous effect on GRDP in East Luwu Regency. The results of the F test (simultaneous) are presented in the following table:

Table 2 F Test (Simultaneous)

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	15071331702011.254	2	7535665851005.627	10.779	.007 ^b
Residual	4893610732637.149	7	699087247519.593		
Total	19964942434648.402	9			

a. Dependent Variable: GRDP
b. Predictors: (Constant), Retribution, Tax

Source: Primary data, 2022

To get the value of F_{table} use the formula $F_{table} = f(k;n-k) = (6;84-6)$, where it is known that k (number of variables) = 2 and n (number of data) = 10. So that $F_{table} = (2;10 -2) = 2.8$. By looking at the values in the F distribution table, the value of $F_{table} = 4.46$ is obtained. Based on the test results in the table above, it is known that the F_{count} value is 10.779 so it is concluded that the $F_{count} > F_{table}$ or $10.779 > 4.46$, with a significant level of sig. $0.007 < 0.05$, then the hypothesis (H3) is accepted, that is, taxes and fees from the mining sector have a simultaneous effect on increasing GRDP in East Luwu Regency.

b. t test (partial)

The test carried out is a parameter test (correlation test) using the t-statistic test. This test was conducted to prove whether there is an influence between each independent variable (X) on the dependent variable (Y). The calculation results on the t_{count} value are then compared with the t_{table} value. If the $t_{count} > t_{table}$ and the significant value is < 0.05 then the hypothesis is accepted. Based on the research data, the value of t_{table} can be known by using the equation $t_{table} = t(\alpha/2; n-k-1)$, where n is the amount of data and k is the number of independent variables. Using this equation, it is known that $t_{table} = (0.05/2; 10-2-1) = 0.025; 7$, where in the t distribution table it is known that $t_{table} = 2.364$. The following table presents the results of the t test on research data:

Table 3 (Partial) t test results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11830708.620	741262.704		15.960	.000
Tax	2.216E-005	.000	.687	3.130	.017
Retribution	.001	.001	.283	1.290	.238

a. Dependent Variable: GRDP

Source: Primary data, 2022

Based on table 3 above, it is known that the t_{count} value of the mining tax variable (X1) is 3.130 with a significance of 0.017, and the t_{count} value of the mining levy variable (X2) is 1.290 with a significance of 0.238, so the hypothesis can be explained as follows:

1. Testing the First Hypothesis (H1)

Partial testing of the first hypothesis is testing the effect of the mining tax variable (X1) on the GRDP variable (Y), with $t_{table} = 2.364$. In the t-test results table it is known that the t_{count} is $3.130 > t_{table} 2.364$ with a significance of $0.017 < 0.05$, so the first hypothesis (H1) is accepted, namely the mining sector regional tax has a significant effect on the Gross Regional Domestic Product (GRDP) in East Luwu Regency.

2. Testing the Second Hypothesis (H2)

Partial testing of the second hypothesis is testing the effect of the mining retribution variable (X2) on the GRDP

variable (Y), with $t_{table} = 2.364$. In the t-test results table it is known that the t_{count} value is $1.290 < t_{table} 2.364$ with a significance of $0.238 > 0.05$, so the second hypothesis (H2) is rejected, namely regional retribution for the mining sector does not have a significant effect on the Gross Regional Domestic Product (GRDP) in East Luwu Regency.

c. Determination Coefficient Test

The coefficient of determination is between zero to one ($0 \leq R^2 \leq 1$), if the coefficient of determination is close to zero (0) it means that the influence of the independent variable on the dependent variable is weak, but if the coefficient of determination is close to one (1) it means that the influence of the independent variable on the dependent variable is strong. Test the coefficient of determination can be seen in the following table.

Table 4 Test of the Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.869 ^a	.755	.685	836114.375
a. Predictors: (Constant), Retribusion, Tax				
b. Dependent Variable: GRDP				

Source: Primary data, 2022

In table 4 above it is known that the coefficient of determination is found in the Adjust R Square value of 0.685. This means that the ability of the independent variables to explain the dependent variable is 68.5% and the remaining 31.5% is explained by other variables not examined in this study.

The coefficient of determination ranges from zero to one ($0 \leq R^2 \leq 1$), in the table the coefficient of determination above the R Square value is 0.755 or 75.5%, or close to one (1), so it can be said that the influence of the independent variable on the dependent variable has an effect strong.

V. Discussion

1. The results of the analysis of the influence of local taxes from the mining sector on economic growth in East Luwu Regency

Partial testing of the first hypothesis, namely testing the effect of mining sector tax variables on GRDP, obtained a value in t_{table} of 2.364 which is smaller than the t_{count} value of 3.130 with a significant level of 0.01 less than 0.05, it is concluded that local taxes from the mining sector Mining has a significant effect on the Gross Regional Domestic Product (GDP) in East Luwu Regency.

From the results of data processing it is known that regional taxes from the mining sector have a significant effect on economic growth in East Luwu Regency, this is evidenced by the t test results obtained a significant value of $0.01 < 0.05$. This means that the higher the regional tax from the mining sector received by the East Luwu Regency government, the value of the Gross Regional Domestic Product (GRDP) will also increase.

The significant influence of mining sector taxes on GRDP is due to the large amount of regional spending from local revenue sourced from mining sector taxes which is prioritized for the portion of infrastructure and infrastructure development activities which will certainly have more impact on economic growth, this is in line with research conducted by Miswal et. al. in 2021 which analyzes the effect of regional taxes and regional levies on economic growth in Aceh, where the partial test results conclude that regional taxes have a positive and significant effect on economic growth.

2. The results of the analysis of the influence of regional fees from the mining sector on increasing economic growth in East Luwu Regency

The results of partial testing of the second hypothesis, namely testing the effect of retribution from the mining sector on GRDP, obtained a t_{table} value of 2.364 greater than the t_{count} of 1.290, with a significant level of 0.238 greater than 0.05, so the second hypothesis was rejected, namely regional sectoral retribution mining does not have a significant effect on the Gross Regional Domestic Product (GDP) in East Luwu Regency.

From the results of data processing, it is known that fees from the mining sector have a positive but not significant effect on economic growth in East Luwu Regency. This means that regional own-source revenue from mining sector levies does not have a large impact or influence on the increase in the value of the Gross Regional Domestic Product (GDP) in East Luwu Regency. From the tax sector levy data examined in the last 10 years, it can be seen that the amount is indeed not very significant, in contrast to tax revenue from the mining sector which is much larger.

The insignificant effect of mining sector levies on GRDP is due to the fact that the large amount of regional expenditure from local revenue sourced from mining sector levies is not too large when compared to

other sources of regional own-source revenue. This research is in line with research conducted by Sunarto and Sunyoto in 2016 which examined the effect of local taxes and regional levies on regional self-sufficiency which have an impact on regional economic growth (an empirical study of regencies and cities in Central Java), where the results of the study concluded that regional levies do not significant effect on Regional Economic Growth.

3. The results of the analysis of the effect of regional taxes and fees from the mining sector on increasing economic growth in East Luwu Regency

In the F test ANOVA table (simultaneous) it is known that mining sector taxes and fees together have an influence on increasing economic growth through the GRDP indicator, this is in line with research conducted by Miswal et. al. in 2021 which analyzes the effect of regional taxes and regional levies on economic growth in Aceh, where the simultaneous test results of regional taxes and regional levies have a positive and significant effect on economic growth.

VI. Conclusion

Based on the results of the research described in the previous chapter, several conclusions can be drawn, including the following:

1. Local taxes from the mining sector have a positive and significant effect on GRDP in East Luwu Regency.
2. Regional levies from the mining sector have a positive and significant effect on GRDP in East Luwu Regency
3. Regional taxes and levies from the mining sector have a simultaneous effect on GRDP in East LuwuRegency..

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