

Enforcement of Regional Regulations on Local Taxes and Regional Levies by the Civil Service Police Unit (Satpol PP) of Asahan Regency North Sumatra Province

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Abstract:

This study aims to analyze the enforcement of Regional Regulation Number 10 of 2023 concerning Regional Taxes and Levies by the Civil Service Police Unit (Satpol PP) of Asahan Regency, particularly in the arts and entertainment services sector. Arts and entertainment taxes are a significant source of local revenue (PAD) to support regional development. However, the realization of tax revenue in this sector has not met the targeted goals. This research uses a qualitative descriptive method with a case study approach. Data were collected through interviews, observations, and documentation involving Satpol PP officers and local community members. The findings indicate that enforcement efforts face several challenges, both internal—such as limited human resources, facilities, and budget—and external, such as low awareness and compliance among taxpayers. Satpol PP's efforts include public outreach, issuing warnings, conducting inspections, and closing businesses that violate the regulation. However, these efforts have not yet achieved optimal effectiveness. Therefore, improved inter-agency coordination, capacity building, and a more comprehensive enforcement strategy are required to increase tax compliance, achieve revenue targets, and maintain the quality of public services.

Keywords: Regulation Enforcement, Regional Tax, Entertainment, Civil Service Police Unit, Asahan Regency

1. Introduction

The 1945 Constitution of the Republic of Indonesia affirms that Indonesia is a state governed by the rule of law, upholding the principles of justice, legal certainty, and equality of all citizens before the law and government. This constitutional principle mandates that all governmental actions must be based on prevailing laws and regulations. The government is therefore obliged to administer governance in an orderly, fair, and accountable manner. Law functions as the primary instrument in regulating state administration and public life.

As a consequence of adopting a decentralized unitary state system, the 1945 Constitution provides constitutional space for the implementation of regional autonomy. Article 18 of the Constitution stipulates that regional governments are granted authority to regulate and manage their own governmental affairs based on the principles of autonomy and co-administration. Regional autonomy aims to enhance the effectiveness of governance and bring public services closer to the community. Furthermore, it is expected to accelerate regional development based on local needs and characteristics.

The implementation of regional autonomy requires regions to achieve independence in various aspects, particularly in financial management. Local governments cannot rely solely on central government transfers to finance governance and development activities. Therefore, regions are required to explore and manage their own revenue sources optimally. Fiscal independence has become a crucial indicator in assessing the success of regional autonomy implementation (E-Journal, 2013).

Regional revenue serves as the backbone of development financing and public service delivery. One of the main sources of regional revenue is taxation, which is managed through the Regional Revenue and Expenditure Budget. Taxes play a strategic role not only as a financing instrument but also as a mechanism for public participation in development. Consequently, optimizing tax revenue collection is an urgent necessity for local governments.

In essence, taxes constitute mandatory contributions imposed by law without direct compensation and are utilized for the greatest benefit of public welfare. This characteristic positions taxation as a public policy instrument with legal, economic, and social dimensions. The success of tax collection is largely determined by the level of taxpayer awareness and compliance. Therefore, efforts to enhance tax compliance must be conducted in a systematic and sustainable manner (Aruan, 2011).

Local governments are granted limited authority to levy regional taxes and charges in accordance with statutory regulations. This authority is regulated under Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. The law classifies regional taxes into provincial taxes and regency/municipal taxes based on administrative authority. This classification aims to ensure clarity of authority and improve tax collection effectiveness.

Regional Original Revenue (Pendapatan Asli Daerah/PAD) is a key indicator in evaluating a region's fiscal capacity. Regional taxes and levies constitute the largest components of PAD. A high contribution of PAD reflects a region's ability to independently finance development. Conversely, low PAD indicates weak utilization of regional revenue potential.

Law Number 23 of 2014 concerning Regional Government emphasizes that regional financial management is a fundamental element of local governance. Financial management must be conducted in a transparent, accountable, and responsible manner. Local governments are required to plan, implement, and supervise financial management effectively. This is essential to ensure the achievement of regional development objectives.

One type of regional tax with significant potential is the arts and entertainment tax. This tax is imposed on entertainment activities that are consumptive and non-essential in nature. Arts and entertainment taxes can substantially contribute to PAD, particularly in regions experiencing rapid growth in the entertainment sector (Dharmasisya & Saragih, 2022). Accordingly, effective management of this tax is critically important.

The development of the arts and entertainment sector in Asahan Regency has shown a consistent upward trend. The increasing number of entertainment venues such as karaoke establishments, cinemas, swimming pools, fitness centers, and other recreational facilities indicates considerable tax potential. Ideally, this condition should lead to increased regional tax revenue. However, this potential has not yet been fully realized.

As the legal basis for regional tax collection, the Government of Asahan Regency enacted Regional Regulation Number 10 of 2023 concerning Regional Taxes and Regional Retributions. This regulation was formulated to align with national regulatory developments and to improve the effectiveness and efficiency of tax collection. Additionally, it aims to strengthen accountability and transparency in regional financial management. Through this regulation, the regional taxation system is expected to become more structured and effective.

Nevertheless, the realization of arts and entertainment tax revenue in Asahan Regency has not yet met the predetermined targets. Revenue data indicate a significant gap between targeted and realized tax revenues over recent years. This condition suggests the existence of underlying issues in tax management and enforcement. Low revenue realization directly affects the fiscal capacity of the local government.

According to Halim (2002), the effectiveness of regional revenue collection can be measured by comparing realized revenue to established targets. Revenue collection is considered effective when realization reaches at least 100 percent of the target. Based on this criterion, arts and entertainment tax revenue in Asahan Regency remains ineffective. Consequently, comprehensive improvement measures are required.

Failure to achieve tax revenue targets adversely affects the local government's capacity to finance public order, public tranquility, and community protection programs. Budgetary constraints may hinder the implementation of essential governmental functions. This situation demonstrates the direct relationship between regional tax revenue and the quality of governance. Therefore, optimizing tax revenue collection is a strategic necessity.

Low levels of taxpayer compliance represent one of the main factors contributing to unmet tax revenue targets. Limited legal awareness, insufficient understanding of tax obligations, and weak supervision further exacerbate this issue. Additionally, potential tax avoidance practices among business operators pose significant challenges. These conditions necessitate firm and consistent law enforcement measures.

In the context of enforcing regional regulations, the Civil Service Police Unit (Satuan Polisi Pamong Praja/Satpol PP) plays a highly strategic role. Under Government Regulation Number 16 of 2018, Satpol PP is responsible for enforcing regional regulations and head of region regulations. Furthermore, Satpol PP is tasked with maintaining public order and public tranquility. With these authorities, Satpol PP serves as the frontline institution in regional regulation enforcement.

Satpol PP carries out supervisory, disciplinary, and administrative enforcement actions against violations of regional regulations. In relation to arts and entertainment tax compliance, Satpol PP is responsible for ensuring that business operators fulfill their tax obligations. Effective enforcement is expected to enhance taxpayer awareness and compliance. However, the execution of these duties faces various challenges.

Internal constraints such as limited human resources, inadequate facilities and infrastructure, and budget limitations often affect the performance of Satpol PP. Externally, resistance from business operators and low levels of legal awareness among the public present serious challenges. These conditions contribute to suboptimal enforcement of regional tax regulations. Therefore, more comprehensive and integrated enforcement strategies are required.

Based on the foregoing discussion, the enforcement of Regional Regulation Number 10 of 2023 concerning Regional Taxes and Regional Retributions constitutes an important academic issue. This study is expected to provide an empirical overview of the implementation of regional regulation enforcement by Satpol PP in Asahan Regency. Furthermore, it aims to offer policy recommendations to enhance the effectiveness of regional tax revenue collection. Ultimately, the findings of this study are expected to contribute to strengthening regional governance and promoting sustainable regional development.

2. Literature Review

a. The Rule of Law and Local Government Administration

The concept of the rule of law positions law as the fundamental basis for governance and public administration. A state governed by law requires that all governmental actions be conducted in accordance with established legal norms, ensuring justice, legal certainty, and the protection of citizens' rights. In Indonesia, the principle of the rule of law is constitutionally affirmed in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. Consequently, all policies and actions undertaken by local governments, including those related to taxation, must be grounded in valid legal authority (Asshiddiqie, 2010).

Local government administration constitutes an integral part of the national governance system operating under the rule of law. Local governments are obligated to exercise their authority within the boundaries of statutory regulations and administrative law principles. The enforcement of local regulations is therefore essential to maintaining legal order at the regional level. Without effective law enforcement, the objectives of local governance cannot be achieved optimally (Ridwan HR, 2018).

b. Regional Autonomy and Fiscal Decentralization

Regional autonomy is a direct consequence of the decentralization principle adopted in Indonesia's governmental system. It grants local governments the authority to regulate and manage their own governmental affairs based on local initiatives and community aspirations. The primary objectives of regional autonomy include improving governmental effectiveness, accelerating regional development, and enhancing public welfare. However, the successful implementation of autonomy depends heavily on the institutional and financial capacity of local governments (Kaho, 2010).

Fiscal decentralization is a crucial element of regional autonomy, as it provides regions with the authority to manage their own financial resources. This authority enables local governments to finance governance and development activities independently. Fiscal independence reflects a region's ability to reduce dependence on central government transfers. The stronger a region's fiscal capacity, the more effectively it can exercise its autonomous authority (Bahl & Linn, 1992).

c. Regional Original Revenue (PAD)

Regional Original Revenue (Pendapatan Asli Daerah/PAD) refers to revenue generated from local economic sources and collected based on regional regulations. PAD consists of regional taxes, regional levies, returns from regionally owned enterprises, and other legitimate local revenues. PAD serves as a key indicator of a region's financial independence and administrative capacity. A high level of PAD indicates that a region can independently finance its governance and development activities (Halim, 2002).

The optimization of PAD is therefore a strategic priority for local governments. Among its components, regional taxes and levies represent the most significant contributors to PAD. Effective and accountable tax management is essential to maximizing PAD potential. Without proper management and enforcement, local revenue sources cannot contribute optimally to regional development (Mardiasmo, 2018).

d. Regional Taxation

Regional taxes are mandatory contributions imposed on individuals or entities without direct compensation, collected by local governments based on statutory regulations. These taxes are used to finance regional governance and development. In the framework of local governance, regional taxes function not only as fiscal instruments but also as public policy tools. They serve to regulate economic activities and promote social justice (Bird & Zolt, 2014).

Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions provides the legal framework for regional taxation in Indonesia. This law regulates the types, objects, subjects, and collection mechanisms of regional taxes. Its primary objective is to ensure legal certainty and prevent overlapping authority between central and local governments. Legal clarity is a prerequisite for effective and legitimate tax collection (Indonesia, 2009).

e. Arts and Entertainment Tax

The arts and entertainment tax is one category of regional tax imposed on entertainment-related activities. The tax object includes various forms of entertainment such as artistic performances, karaoke venues, cinemas, recreational facilities, and similar establishments. This tax is categorized as a consumption-based tax imposed on non-essential activities. As such, it has considerable potential to increase local revenue, particularly in regions experiencing growth in the entertainment and service sectors (Dharmasisya & Saragih, 2022).

The contribution of arts and entertainment tax revenue is closely linked to the development of tourism and creative industries. Regions with a vibrant entertainment sector generally possess greater tax potential. However, this potential can only be realized through effective tax administration and strict enforcement. Weak enforcement may result in revenue leakage and reduced fiscal capacity (Musgrave & Musgrave, 1989).

f. Taxpayer Compliance

Taxpayer compliance refers to the extent to which taxpayers fulfill their tax obligations in accordance with applicable laws and regulations. Compliance includes both formal compliance, related to administrative procedures, and material compliance, related to the accuracy of tax calculation and payment. The level of taxpayer compliance significantly influences the effectiveness of tax revenue collection. High compliance leads to stable and predictable revenue streams (James & Alley, 2002).

Several factors affect taxpayer compliance, including legal awareness, understanding of tax regulations, service quality, and enforcement intensity. The absence of consistent sanctions tends to weaken compliance behavior. Therefore, law enforcement plays a critical role in encouraging voluntary and enforced compliance. This highlights the close relationship between taxpayer behavior and regulatory enforcement mechanisms (OECD, 2014).

g. Effectiveness of Regional Tax Revenue

The effectiveness of regional tax revenue refers to the degree to which realized revenue meets predetermined targets. According to Halim (2002), tax revenue is considered effective when realization

reaches at least 100 percent of the target. Effectiveness serves as an important indicator of regional financial management performance. Low effectiveness reflects deficiencies in planning, collection, or supervision.

Measuring tax revenue effectiveness enables local governments to evaluate tax policies and administrative strategies. Ineffective revenue collection may result from weak enforcement, low compliance, or inadequate institutional capacity. Therefore, improving effectiveness requires a comprehensive approach that integrates administrative reform, legal enforcement, and institutional strengthening (Mardiasmo, 2018).

h. Enforcement of Regional Regulations

The enforcement of regional regulations constitutes a form of administrative law enforcement at the local level. Its primary purpose is to ensure that all provisions stipulated in regional regulations are implemented consistently. Enforcement encompasses preventive, persuasive, and repressive measures. This comprehensive approach is necessary to foster sustainable legal compliance (Ridwan HR, 2018).

Effective enforcement depends on the capacity of enforcement institutions and public support. Without adequate supervision and sanctions, regional regulations risk becoming ineffective normative instruments. Consequently, regulation enforcement plays a strategic role in maintaining legal order and administrative authority at the regional level (Asshiddiqie, 2010).

i. The Role of the Civil Service Police Unit (Satpol PP)

The Civil Service Police Unit (Satuan Polisi Pamong Praja/Satpol PP) is a local government apparatus tasked with enforcing regional regulations and head of region regulations. Government Regulation Number 16 of 2018 mandates Satpol PP to maintain public order and public tranquility. In the context of regional taxation, Satpol PP plays an essential role in supervising and enforcing compliance with tax-related regional regulations. This positions Satpol PP as a key actor in supporting the effectiveness of local tax collection (Indonesia, 2018).

However, Satpol PP faces various challenges in performing its duties. Internal constraints include limited human resources, inadequate facilities, and budgetary limitations. Externally, resistance from business operators and low levels of legal awareness pose significant obstacles. Strengthening the institutional capacity of Satpol PP is therefore essential to improving regional regulation enforcement and optimizing arts and entertainment tax revenue.

3. Methodology

The present study employs a **qualitative research design with a descriptive approach**. Qualitative research is chosen because it allows the researcher to explore social phenomena in depth and to understand them from the perspectives of the actors involved. This approach is particularly suitable for examining the implementation and enforcement of local regulations, as it emphasizes meanings, processes, interactions, and contextual conditions rather than numerical measurement.

The descriptive qualitative approach is used to systematically describe and interpret the real conditions of regional regulation enforcement related to arts and entertainment tax. Through this approach, the study seeks to present an accurate and comprehensive portrayal of policies, institutional roles, enforcement practices, and challenges faced by the Civil Service Police Unit (Satpol PP) in carrying out its duties. Data are analyzed inductively to identify patterns, themes, and relationships that emerge from the field.

By applying a descriptive qualitative approach, this research does not aim to test hypotheses, but rather to provide an in-depth understanding of the phenomena under study. The findings are expected to generate contextual insights and practical recommendations that can contribute to improving the effectiveness of regional tax enforcement and strengthening local governance.

4. Results and Discussions

a. Enforcement of Regional Regulations in Asahan Regency, North Sumatra Province

The enforcement of regional regulations in Asahan Regency constitutes a crucial component of local governance aimed at ensuring legal certainty and administrative order. The Regional Regulation on Regional Taxes and Regional Retributions serves as a legal instrument that regulates the obligations of the community, particularly business actors, in supporting regional development financing. The enforcement of this regulation is intended to ensure that the established provisions are implemented consistently and responsibly. Therefore, regional regulation enforcement is not merely normative in nature but is oriented toward achieving regional development objectives.

The Civil Service Police Unit (Satuan Polisi Pamong Praja/Satpol PP) of Asahan Regency plays a central role as the local government apparatus authorized to enforce regional regulations. In the context of regional taxes and retributions, Satpol PP is responsible for supervising and disciplining business operators who fail to comply with applicable tax provisions. These responsibilities form part of administrative law enforcement at the local level. Consequently, Satpol PP occupies a strategic position as the frontline institution in ensuring the effectiveness of regional regulation implementation.

The enforcement of regional regulations in Asahan Regency is carried out through several stages, beginning with field supervision and followed by administrative enforcement measures. Satpol PP conducts monitoring of arts and entertainment tax objects to ensure that business operators fulfill their tax obligations. In practice, enforcement activities predominantly emphasize persuasive and preventive approaches. These approaches are adopted to foster legal awareness and encourage voluntary compliance among taxpayers.

In addition to persuasive measures, Satpol PP is also authorized to take disciplinary actions in cases of repeated or unaddressed violations. Such actions are implemented in accordance with regional regulations and applicable statutory provisions. However, repressive enforcement is applied selectively by considering the social and economic conditions of the community. This reflects an effort to balance legal enforcement with social considerations in the implementation of regional regulations.

Despite ongoing enforcement efforts, the implementation of the Regional Regulation on Regional Taxes and Regional Retributions in Asahan Regency has not yet achieved optimal results. This is indicated by the continued existence of business operators who have not fully complied with their tax obligations. These conditions suggest that the effectiveness of regional regulation enforcement requires further strengthening. Therefore, continuous evaluation and improvement are necessary to ensure that enforcement contributes significantly to increasing regional original revenue.

b. Obstacles in the Enforcement of Regional Regulations Faced by the Civil Service Police Unit in Asahan Regency

In enforcing the Regional Regulation on Regional Taxes and Regional Retributions, the Civil Service Police Unit of Asahan Regency encounters various internal obstacles. One of the primary challenges is the limited number and capacity of human resources. Not all Satpol PP personnel possess adequate technical understanding of regional tax regulations. This limitation affects the overall effectiveness of enforcement activities in the field.

In addition to human resource constraints, internal obstacles also relate to the availability of operational facilities and infrastructure. Limited access to supporting facilities, such as operational vehicles and monitoring equipment, restricts the scope and frequency of enforcement activities. Budgetary constraints further limit the intensity of supervision and enforcement efforts. As a result, enforcement activities tend to be sporadic rather than continuous.

External obstacles also significantly affect the enforcement of regional regulations in Asahan Regency. Low levels of legal awareness among business operators regarding their regional tax obligations remain a major issue. Some business actors do not fully understand the provisions governing arts and entertainment taxes. This lack of understanding contributes to relatively low levels of taxpayer compliance.

Furthermore, resistance from certain business operators poses an additional challenge to enforcement efforts. Objections to supervision and enforcement activities often arise, particularly when enforcement is perceived as disruptive to business operations. Such resistance indicates that regional regulation enforcement has not yet been fully accepted as a shared responsibility. This condition necessitates more communicative and persuasive enforcement strategies.

Another obstacle relates to public perceptions regarding the consistency and fairness of enforcement practices. The perception that enforcement is not applied uniformly can undermine trust in enforcement institutions. If not addressed appropriately, this condition may weaken the legitimacy of regional regulation enforcement. Therefore, these obstacles must be managed systematically to ensure the effectiveness of enforcement efforts.

c. Efforts by the Civil Service Police Unit to Overcome Obstacles in Enforcing the Regional Regulation on Regional Taxes and Regional Retributions in Asahan Regency

To address various enforcement obstacles, the Civil Service Police Unit of Asahan Regency has undertaken several strategic measures. One such effort involves strengthening coordination with relevant local government agencies, particularly institutions responsible for regional tax management. This coordination aims to harmonize data, policies, and enforcement actions to improve overall effectiveness. Inter-agency synergy is expected to enhance the implementation of regional regulation enforcement.

Satpol PP has also prioritized preventive and persuasive approaches in dealing with business operators. These efforts are carried out through socialization and guidance regarding regional tax and retribution obligations. By improving understanding of regulatory requirements, Satpol PP seeks to enhance legal awareness and taxpayer compliance. This approach is considered more sustainable in the long term compared to purely repressive measures.

Additionally, strengthening the internal capacity of Satpol PP personnel has become a key focus in overcoming enforcement challenges. Capacity-building efforts are conducted through training and technical guidance aimed at improving understanding of regulations and enforcement procedures. Enhancing personnel competence is expected to improve professionalism and the quality of administrative law enforcement. Competent personnel are essential to successful regulation enforcement.

The Civil Service Police Unit of Asahan Regency also seeks to optimize the use of available resources through more focused planning of enforcement activities. Prioritization of locations and objects of supervision is implemented to improve operational efficiency. Through this strategy, limitations in facilities and budget can be managed more effectively. These efforts reflect organizational adaptability in addressing internal constraints.

Through these various initiatives, the Civil Service Police Unit of Asahan Regency demonstrates its commitment to enhancing the effectiveness of enforcing the Regional Regulation on Regional Taxes and Regional Retributions. The efforts undertaken emphasize not only enforcement but also guidance and the promotion of legal awareness. With more effective regulation enforcement, it is expected that regional tax revenue will increase and support improved and sustainable local governance.

5. Conclusion

Based on the results of the analysis and the findings discussed above, the researcher draws the following conclusions.

First, the enforcement of regional regulations concerning regional taxes and retributions in the arts and entertainment sector in Asahan Regency cannot yet be considered optimal. This condition is reflected in the existence of violations, particularly the failure of some business operators to fulfill their tax obligations. The suboptimal enforcement is influenced by several interrelated factors. From the legal aspect, existing regulations are in fact sufficiently adequate as a legal basis for enforcement actions; however, in practice, technical implementation issues and a lack of legal certainty are still encountered. As a result, Regional Regulation Number 10 of 2023 on Regional Taxes and Regional Retributions has not been fully aligned with community needs and has not been effectively enforced.

From the law enforcement factor, several elements affect the effectiveness of enforcement, including the quality and quantity of human resources, the performance of law enforcement officers, inter-agency coordination, operational methods, and the application of sanctions. In particular, coordination remains a critical issue, indicating the need for stronger synergy among institutions and across levels of government. Without effective coordination, regional regulation enforcement tends to be fragmented and less directed, thereby reducing its overall effectiveness.

In terms of facilities and infrastructure, limitations in facilities, budgetary support, and human resources constitute significant obstacles. Insufficient funding, a limited number of personnel, inadequate capacity, and the lack of operational facilities such as vehicles and enforcement equipment hinder the performance of the Civil Service Police Unit (Satpol PP) in the field. These constraints reduce the intensity and reach of enforcement activities and weaken their impact.

From the cultural factor, legal awareness and the level of community compliance with regulations remain relatively low. In addition, the work culture of law enforcement officers requires continuous improvement to

better reflect professionalism and integrity. Therefore, comprehensive and simultaneous improvements across these four factors—legal substance, law enforcement, facilities and infrastructure, and legal culture—are essential to achieve optimal and sustainable enforcement of regional regulations.

Second, the main inhibiting factors in enforcing regional taxes and retributions in the arts and entertainment sector in Asahan Regency consist of: (1) legal factors, (2) facilities and infrastructure factors, (3) human resource factors, and (4) cultural factors. These factors collectively contribute to the challenges faced by enforcement institutions in implementing regional regulations effectively.

Third, the efforts undertaken by Satpol PP to overcome obstacles in enforcing the Regional Regulation on Regional Taxes and Regional Retributions in the arts and entertainment sector in Asahan Regency can be summarized as follows. From the legal aspect, Satpol PP continues to enhance understanding and dissemination of applicable regulations to ensure that they are more easily understood and implemented by both enforcement officers and the community. In terms of law enforcement, particularly coordination, Satpol PP strengthens cross-sector collaboration with relevant institutions such as the police, the public prosecutor's office, and other local government agencies to improve synergy and operational effectiveness in the field.

Regarding facilities and infrastructure, efforts are made through the submission of additional budget proposals, capacity-building training for personnel, and the maintenance and procurement of adequate operational equipment to support task implementation. Meanwhile, in the cultural aspect, Satpol PP promotes increased legal awareness among the community through persuasive approaches, education, and direct field guidance, while simultaneously fostering a professional and integrity-based work culture within the organization. These efforts collectively aim to enhance the effectiveness of regional regulation enforcement and support sustainable local governance.

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