THE EFFECT OF PARKING TAX, RESTAURANT TAX, AND CLEANING SERVICE LEVIES ON LHOKSEUMAWE CITY'S LOCAL OWN-SOURCE REVENUE 2008-2024

PENGARUH PAJAK PARKIR, PAJAK RESTORAN, DAN RETRIBUSI PELAYANAN KEBERSIHAN TERHADAP PENDAPATAN ASLI DAERAH KOTA LHOKSEUMAWE TAHUN 2008-2024

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Abstract

Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) is an important indicator for measuring the level of fiscal independence of a region. Optimizing local revenue sources is essential for local governments in financing development and public services. This study aims to analyze the effect of parking tax, restaurant tax, and cleanliness service retribution on the Local Own-Source Revenue of Lhokseumawe City.This research employs a quantitative approach using secondary time-series data obtained from the regional revenue realization reports of Lhokseumawe City for the period 2008–2024. The data were analyzed using multiple linear regression analysis. Hypothesis testing was conducted through partial tests (t-test), simultaneous tests (F-test), and the coefficient of determination (R^2). The results indicate that parking tax, restaurant tax, and cleanliness service retribution each have a significant effect on the Local Own-Source Revenue of Lhokseumawe City. Simultaneously, these three variables also have a significant effect on Local Own-Source Revenue. These findings suggest that parking tax, restaurant tax, and cleanliness service retribution play an important role in increasing regional revenue. This study is expected to provide useful insights for local governments in formulating more effective policies to optimize tax and retribution revenues in order to enhance fiscal independence.

Keyword: Parking Tax, Restaurant Tax, Cleanliness Service Retribution, Local Own-Source Revenue

Abstrak

Pendapatan Asli Daerah (PAD) merupakan salah satu indikator penting dalam menilai tingkat kemandirian fiskal suatu daerah. Optimalisasi sumber-sumber PAD menjadi hal yang krusial bagi pemerintah daerah dalam membiayai pembangunan dan pelayanan publik. Penelitian ini bertujuan untuk menganalisis pengaruh pajak parkir, pajak restoran, dan retribusi pelayanan kebersihan terhadap Pendapatan Asli Daerah Kota Lhokseumawe.Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa data time series yang diperoleh dari laporan realisasi penerimaan daerah Kota Lhokseumawe selama periode 2008–2024. Metode analisis yang digunakan adalah analisis regresi linier berganda. Pengujian hipotesis dilakukan melalui uji parsial (uji t), uji simultan (uji F), dan koefisien determinasi (R^2).Hasil penelitian menunjukkan bahwa secara parsial pajak parkir, pajak restoran, dan retribusi pelayanan kebersihan berpengaruh signifikan terhadap Pendapatan Asli Daerah Kota Lhokseumawe. Secara simultan, ketiga variabel tersebut juga berpengaruh signifikan terhadap Pendapatan Asli Daerah. Temuan ini menunjukkan bahwa pajak parkir, pajak restoran, dan retribusi pelayanan kebersihan memiliki peranan penting dalam meningkatkan PAD. Penelitian ini diharapkan dapat menjadi bahan pertimbangan bagi pemerintah daerah dalam merumuskan kebijakan yang lebih efektif untuk mengoptimalkan penerimaan pajak dan retribusi daerah guna meningkatkan kemandirian fiskal.

Kata kunci*:* Pajak Parkir, Pajak Restoran, Retribusi Pelayanan Kebersihan, Pendapatan Asli Daerah

A. Introduction

Autonomy-based regional development requires local financial independence to fund development and minimize dependence on the central government. The largest source of revenue that reflects this independence is Local Own-Source (PAD), with local taxes and local fees serving as its main contributors (Ristanti and Handoyo, 2017). Increasing PAD is crucial for boosting local financial capacity as the local economy integrates with national and international economies (Aditia, 2013). Through their autonomy, local governments are encouraged to optimize the potential of their region's wealth and resources (Kamal, 2019). Local taxes, as mandatory contributions without direct compensation that are used for the public good, play a vital role; the more effective local tax collection is—as measured by revenue exceeding targets—the greater its contribution to increasing PAD (Sudarmana and Sudiartha, 2020; Yusmalina et al., 2020; Pahala, 2018; Rawadani, 2018). This increased contribution will ultimately optimize the allocation of local expenditures (Asih, 2018), provided that local governments identify their actual potential and implement an appropriate collection system (Lamia, 2018).

The city of Lhokseumawe has significant economic potential in the tourism, trade, and culinary sectors. The rapid growth of restaurants and cafes along the city's main thoroughfares has great potential to increase restaurant tax revenue, which is directly linked to an increase in the need for parking spaces as objects of the parking tax (Syahrial and Toyo, 2014). Changes in these two tax sectors are certain to have a direct impact on fluctuations in local revenue (Asih, 2018). However, in practice, local revenue collection still faces operational challenges. Parking tax collection is hampered by inadequate services, low public awareness, a lack of transparency, and weak oversight (Mosal, 2013). Meanwhile, the optimization of restaurant tax revenue is hindered by a lack of education, inaccurate reporting of revenue, the absence of compliance incentives, and weak law enforcement (Lamia, 2018).

On the other hand, sanitation and waste management fees also play a crucial role. Population growth and changing consumption patterns in Lhokseumawe City have led to an increase in waste volume and more complex waste characteristics (Sidik, 2015). Suboptimal waste management can reduce the city's cleanliness and aesthetic quality (TP et al., 2021). To address this, the government has issued Lhokseumawe City Qanun No. 9 of 2015 on Waste Management (Zahara et al., 2021). Although the Reduce, Reuse, Recycle (3R) program has been mandated, its implementation on the ground has not been optimal (Baskara and Amir, 2011). Consequently, the Environmental Agency is required to improve service performance (Wardani, 2024) so that sanitation fees not only boost local revenue but also create a healthy environment that attracts investment (Suhantri, 2019).

The main phenomenon in this study is the suboptimal realization of local revenue (PAD) due to a discrepancy between actual potential and cash receipts, which fluctuate from year to year (Lhokseumawe City BPKD, 2024). This situation indicates problems with governance, oversight, taxpayer compliance, and revenue leakage in this routine sector. In addition, there is a research gap—or inconsistency in the results of previous studies regarding the impact of these sectors on local revenue (Pujihastuti and Tahwin, 2016)—which is generally caused by differences in location, sample size, and the observation period.

This situation is significant because local revenue plays a major role in funding regional development and public services. Therefore, an empirical study is needed to determine whether parking taxes, restaurant taxes, and sanitation service fees actually have a significant impact on Lhokseumawe City's local revenue, so that the findings can serve as a basis for evaluating and formulating policies to increase local revenue in the future. Therefore, the researcher is interested in examining this issue, with the central research question being: **"What is the Impact of Parking Taxes, Restaurant Taxes, and Sanitation Service Fees on Lhokseumawe City's Local Revenue from 2008 to 2024"**

B. Theoretical Framework

1. Local Revenue (PAD)

Local Own-Source Revenue (PAD) is revenue derived from local taxes, local fees, the management of segregated local assets, and other legitimate sources of income that provide local governments with financial flexibility within the framework of decentralization and autonomy (Riduansyah, 2013). A high proportion of PAD reflects a region's financial independence in fulfilling its public service responsibilities while minimizing fiscal dependence on the central government, such as in the funding of the Regional Budget (APBD) (Sidik, 2015; Adi, 2006). As a benchmark for a region's success, efforts to increase PAD must be optimized through the development of potential sectors such as hospitality, culinary services, and parking (Harianto and Adi, 2007; Syahrial and Toyo, 2014). Nevertheless, the collection of PAD must not violate regulations or hinder the economic mobility of the community; all implementation must be based on laws (such as Law No. 23 of 2014 and Law No. 28 of 2009) so that the funds collected can be reinvested for the community's prosperity (Adi, 2006; Tumija et al., 2019; Fabiola and Trisnawati, 2020). In the context of Lhokseumawe City, local revenue (PAD) performance is measured through indicators such as the degree to which the APBD targets are met, the percentage contribution of tax and fee components (parking tax, restaurant tax, sanitation fees), the annual growth rate, and the effectiveness of revenue source management (Rani et al., 2019; Zahara et al., 2021).

2. Parking Tax

According to Law No. 28 of 2009, parking is defined as the temporary stationary condition of a vehicle in a space provided by a business entity (Ristanti and Handoyo, 2017). Revenue from the parking sector contributes to boosting local government revenue (PAD) and funding local development (Kamal, 2019). However, challenges on the ground are often marked by the collection of unauthorized fees that exceed the limits set by local regulations, even though parking policies are intended to optimize public services (Kamal, 2019). This phenomenon underscores the importance of the local government's role in formulating policies that have a positive impact on the community through regular monitoring and evaluation to ensure the success of revenue collection targets and minimize revenue leakage (Sinaga, 2016).

3. Restaurant Tax

The Restaurant Tax is a tax on the provision of food and/or beverages by for-profit establishments (Fikri and Mardani, 2017). Historically, this type of tax was originally combined with the hotel tax under Law No. 18 of 1997, before eventually being separated into an independent sector through Law No. 34 of 2000 (Dotulong, 2014). Under Law No. 1 of 2022, the tax base includes all food and beverage sales—whether made in person or via takeout—at restaurants, eateries, cafeterias, canteens, small food stalls, and catering services (Fikri and Mardani, 2017). The operational components of this tax involve restaurant owners, the number of transactions, and sales receipts (bills) as evidence of valid tax collection (Fikri and Mardani, 2017). The effectiveness of this sector is measured through three indicators: the number of registered taxpayers, total revenue collected and its contribution to local government revenue (PAD), and the level of formal compliance among business operators (Dotulong, 2014).

4. Sanitation Service Fees

Cleanliness and waste management reflect a city's health and aesthetics and must be addressed seriously by the government and the public (Zahara et al., 2021). Waste itself is defined as unwanted byproducts of human activity that must be disposed of (Anggoro, 2017). Waste management relies heavily on regulations governing the authority of waste management agencies as well as the level of public awareness regarding the payment of local fees (Anggoro, 2017). In the city of Lhokseumawe, this management is governed by Qanun No. 9 of 2015, which adopts the 3R principles in accordance with Ministry of Environment Regulation No. 13 of 2012 and Ministry of Public Works Regulation No. 3 of 2013, although its implementation has not been fully realized due to low public awareness (Isnawan, 2022). Community participation can be enhanced if both physical infrastructure and non-physical activities (outreach and monitoring) are carried out professionally (Ayu, 2021). As part of the General Service Retribution, this sanitation fee is levied for waste transportation services to the landfill for the public good (Siregar et al., 2022). To ensure that local revenue targets are optimally met, routine monthly collection must be balanced with excellent public services to encourage community compliance (Siregar et al., 2022).

C. Research Methodology

This associative study employs a quantitative approach that focuses on measuring numerical data and objective statistics through scientific calculations to test hypotheses and identify relationships among variables. The variables under study include Parking Tax (X1), Restaurant Tax (X2), Sanitation Service Fees (X3), and Local Government Revenue (Y). The data used consists of secondary time-series data covering a 17-year period (2008–2024). The population and sample in this study comprise all annual data for these variables, selected through purposive sampling based on the availability of complete data in the field. With a total of 17 observations, multiple linear regression analysis remains valid as long as it satisfies the classical assumption tests (normality, multicollinearity, and heteroscedasticity). All data collection activities were conducted directly at the office of the Regional Financial and Asset Management Agency (BPKAD) of Lhokseumawe City using a documentation method based on official budget execution reports that had been systematically documented.

D. Result and Discussion

Result

This study aims to identify and analyze the impact of parking taxes, restaurant taxes, and sanitation service fees on the local revenue (PAD) of Lhokseumawe City for the period 2008–2024. The research employed a census method, resulting in a sample of 51 data points sourced directly from official budget execution reports at the Lhokseumawe City Regional Financial and Asset Management Agency (BPKAD).

Table 1: Financial Statement Data

TAHUN	Pajak Parkir (x1)	Pajak Restoran (X2)	Retribusi pelayanan kebersihan	Pendapatan daerah (Y)
2008	12,500,000	1,108,148	105,622	20,604,686,381
2009	5,000,000	1,179,883,588	134,630	21,580,601,973
2010	6,000,000	1,117,240,977	137,938,000	19,414,688,503
2011	10,000,000	1,171,948,660	173,160,000	17,119,382,845
2012	2,490,000	1,610,078,458	228,240,000	28,238,079,378
2013	14,000,000	1,736,910,408,700	191,951,000	36,224,388,982,700
2014	16,500,000	2,214,838,252,800	6,569,696,534	76,222,244,838,274
2015	15,400,000	2,407,013,306	220,695,000	55,541,612,661,490
2016	17,803,000	2,544,613,849	36,740,000	57,367,473,094,020
2017	8,813,300	2,703,864,639	530,736,000	62,979,495,103,850
2018	55,911,000	2,513,236,194	464,260,000	65,610,426,908,600
2019	5,700,000	3,127,766,796,810	662,085,500	61,405,666,504,860
2020	22,671,000	2,775,990,026	543,254,000	65,747,498,235,150
2021	32,595,000	3,587,507,600,970	312,692,500	57,647,080,305,600
2022	36,825,000	5,563,411,570,910	464,260,000	68,212,506,871,280
2023	21,747,000	3,178,205,817	1,668,679,325	36,164,425,969,530
2024	41,622,300	5,801,417,127	284,485,000	64,522,601,603

1. Test of Classical Assumptions

Table 2: Normality Test

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
pendapatan asli daerah	.152	17	.270*	.981	17	.484
pajak parkir	.155	17	.250*	.919	17	.115
pajak restoran	.418	17	.000	.743	17	.000
retribusi pelayanan kebersihan	.401	17	.000	.547	17	.000

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

The results of the normality test indicate that the variables Local Government Revenue (Sig. 0.112) and parking tax (Sig. 0.484) are normally distributed because their significance values are greater than 0.05. Conversely, the Restaurant Tax and Sanitation Service Fee variables are not normally distributed because they have significance values of 0.000 each (Sig. < 0.05).

Table 3: multicollinearity test

Uji multikolineritas

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	16109546325262.223	10126399961894.986		1.591	.136		
	pajak parkir	633331.129	421009.795	.327	1.504	.156	.937	1.067
	pajak restoran	5.967	3.989	.333	1.496	.159	.898	1.113
	retribusi pelayanan kebersihan	6189.707	4218.985	.316	1.467	.166	.957	1.045

The results of the multicollinearity test indicate that all independent variables are free from multicollinearity. This is evidenced by Tolerance values greater than 0.10 and VIF values less than 10, specifically: Parking Tax (Tolerance 0.937; VIF 1.067), Restaurant Tax (Tolerance 0.898; VIF 1.113), and Sanitation Service Fees (Tolerance

0.957; VIF 1.045). Thus, this regression model is suitable for further testing.

Table 4: Heteroscedasticity Test

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	12538404864092.432	4734677547086.758		2.648	0.033
	pajak parkir	-125113.824	163203.283	-.269	-.767	0.468
	pajak restoran	-.937	1.207	-.271	-.776	0.463
	retribusi pelayanan kebersihan	-336.034	1248.633	-.094	-.269	0.796

a. Dependent Variable: ABS_RES

Based on the Glejser test, the regression model was found to be free of heteroscedasticity because all independent variables had significance values above 0.05. Specifically, the significance values are 0.468 for parking taxes, 0.463 for restaurant taxes, and 0.796 for sanitation service fees. Thus, the model meets the classical assumptions and is suitable for multiple linear regression analysis.

2. Multiple Regression Analysis

Table 6
Multiple Regression Analysis

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	15337681449100.494	4769948361444.405		3.315	.006
	pajak parkir	622411.879	195665.328	.419	3.178	.007
	pajak restoran	6.188	1.741	.478	3.374	.004
	retribusi pelayanan kebeersihan	6350.863	1852.277	.450	3.439	.004

a. Dependent Variable: y1

Based on the results of the multiple linear regression analysis in the table, the resulting equation model is Y = α + bX1 + bX2 + bX3 + e.

Therefore: Y = 15,337,144 + 622,411,879 + 6,188 + 6,350,863. The constant value of 15,337,144 indicates that if the variables for parking tax, restaurant tax, and sanitation service fees are zero, then Lhokseumawe City's Local Own-Source Revenue (PAD) is projected to remain positive at the value of that constant. Overall, the results of the partial t-test show that the three independent variables have significance values less than 0.05; therefore, it can be concluded that each variable has a positive and significant effect on PAD.

Specifically, the parking tax variable (X1) has a regression coefficient of 622,411.879 with a significance value of 0.007, which means that every one-unit increase in the parking tax will increase local government revenue (PAD) by 622,411.879 units. Furthermore, the restaurant tax variable (X2) has a regression coefficient of 6,189.707 with a significance value of 0.004, meaning that a one-unit increase in the restaurant tax will increase local revenue by 6,189.707 units. Finally, the sanitation service fee variable (X3) has a regression coefficient of 6,350.863 with a significance value of 0.004, indicating that a one-unit increase in the sanitation service fee will increase PAD by 6,350.863 units. Thus, all of these local tax and fee components have been proven to be important factors that contribute significantly and positively to boosting Lhokseumawe City's PAD.

3. Test of the Coefficient of Determination (R^2)

Table 7: Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.787[a]	.786	.737	11244186949772.348

a. Predictors: (Constant), retribusi pelayanan kebeersihan , paja parkir, pajak restoran

Based on the Model Summary output, the Coefficient of Determination (R-squared) value of 0.786 indicates that the independent variables (sanitation service fees, parking taxes, and restaurant taxes) collectively explain 78.6% of the variation in the dependent variable (Local Government Revenue/PAD), while the remaining 21.4% is influenced by other factors outside the model. The quality of this model is reinforced by an Adjusted R-Square value of 0.737 (73.7%), indicating that the model remains relevant, stable, and insensitive to the addition of insignificant variables after adjusting for the number of variables and the sample used. On the other hand, the Standard Error of the Estimate is recorded at 1.124E+13. Although this standard error of the estimate appears large in nominal terms, its interpretation must be adjusted according to the scale or nominal currency unit used in the PAD data. Overall, the combination of these three independent variables has proven to be highly effective and relevant in explaining variations in PAD during the study period.

4. Hypothesis Testing

a. t-test (partial test)

Table 8: T-Test

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
(Constant)	15337681449100.494	4769948361444.405		3.215	.006
pajak parkir	622411.879	195665.328	.419	3.181	.007
pajak restoran	6.188	1.741	.478	3.554	.004
retribusi pelayanan kebeersihan	6350.863	1852.277	.450	3.429	.004

a. Dependent Variable: y1

Based on the results of data analysis using SPSS, the t-test results (partial test) are shown in Table 4.7. The t-table value was determined using the degrees of freedom

(df) = $n-k-1$=17−3−1= 13N−k−1=17−3−1=13 and the significance level α = 0.05 α = 0.05 (two-tailed test), so we obtain

$tabel = 2{,}160$ t-table

1. Parking tax has a t-value of 3.181 with a significance level of 0.006 < 0.05. This means that parking tax has a positive and significant effect on Lhokseumawe City's own-source revenue. An increase in parking tax revenue will be directly proportional to an increase in own-source revenue.
2. The t-value for restaurant tax is 3.554, with a significance level of 0.004 < 0.05; therefore, it can be concluded that restaurant tax has a positive and significant effect on local government revenue. This demonstrates the importance of the restaurant industry in supporting local government revenue.
3. The t-value for sanitation service fees is 3.429, with a significance level of 0.004 < 0.05, which means that sanitation service fees also have a positive and significant effect on local government revenue.

Based on the results of the t-test using SPSS with a t-value of 2.160 (at α = 0.05 and df = 13), all three independent variables were found to have a positive and statistically significant partial effect on the Local Revenue (PAD) of Lhokseumawe City, as all calculated t-values were greater than 2.160 and their significance levels were less than 0.05. Specifically, the Parking Tax variable has a calculated t-value of 3.181 with a significance level of 0.007, meaning that its increase is directly proportional to the increase in PAD. Furthermore, Restaurant Tax recorded the highest calculated t-value of 3.554 with a significance level of 0.004, underscoring the crucial role of the culinary/restaurant sector in supporting local finances. Finally, the Sanitation Service Fee has a calculated t-value of 3.429 with a significance level of 0.004, indicating that the more optimally sanitation service fees are managed, the greater the tangible contribution to the increase in Lhokseumawe City's PAD.

b. F-test (simultaneous test)

Table 9: F-test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6053738053767642000000000000.000	3	2017912684589214000000000000.000	16.850	.000b
	Residual	1643612622098600000000000000.000	13	126431740161430770000000000.000		
	Total	7697350675866243000000000000.000	16			

a. Dependent Variable: y1

b. Predictors: (Constant), retribusi pelayanan kebeersihan , paja parkir, pajak restoran

Based on the results of the F-test (ANOVA), the calculated F-value was 15.960 with a significance level of 0.000. This value was then compared with the critical F value at a 5% significance level (df1 = 3, df2 = 13), which is 3.41. Since the calculated F value is greater than the critical F value (15.960 > 3.41) and the significance value is much smaller than 0.05 (0.000 < 0.05), it can be concluded that the independent variables—comprising parking tax, restaurant tax, and sanitation service fees—simultaneously (collectively) have a significant effect on the Local Own-Source Revenue (PAD) of Lhokseumawe City. These results also indicate that the multiple linear regression model used in this study is well-suited and valid for explaining the influence of these independent variables on the dependent variable.

Discussion

The Impact of Parking Taxes on Lhokseumawe City's Local Revenue from 2008 to 2024

Based on the t-test in the multiple linear regression analysis, the parking tax variable was found to have a positive and significant effect on the Local Own-Source Revenue (PAD) of Lhokseumawe City, with a calculated t-value of 3.181 and a significance level of 0.007 < 0.05. Given the high level of public mobility and the use of private vehicles, parking tax collected from off-street parking facilities (such as hotels, restaurants, and shopping centers) serves as a stable source of revenue and an instrument of fiscal decentralization in accordance with Law No. 28 of 2009. Despite its significant potential, the optimization of parking taxes from off-street areas (with a maximum rate of 30%) remains hampered by rampant illegal parking, low compliance among operators, weak oversight by the Department of Transportation (Dishub) and the Regional Financial Management Agency (BPKD), as well as the risk of revenue leakage. To address these challenges, system modernization through cashless payments and stricter on-site supervision are required. These findings support the theory of local fiscal autonomy and align with previous research by Fahmi and Sari (2019), which confirms that increased parking tax revenue makes a tangible contribution to boosting total Local Own-Source Revenue (PAD).

The Impact of Restaurant Taxes on Lhokseumawe City's Local Revenue, 2008–2024

Based on the results of the t-test, the restaurant tax variable was found to have a positive and significant effect on Lhokseumawe City's local revenue (t-calculated = 3.554, Sig. = 0.004 < 0.05), where the growth of the culinary industry—such as restaurants, cafes, and eateries aligns with shifts in the lifestyles of the general public, college students, and newcomers, thereby expanding the local tax base. This finding supports previous research by Ramlan Asyuki (2021), which stated that optimizing restaurant tax effectively boosts local financial autonomy. However, the author assesses that the actual contribution remains limited at present; therefore, local governments need to address collection challenges by improving data collection systems, increasing public awareness of taxpayer compliance, and implementing digital reporting and payment systems to enhance transparency and accountability in the future.

The Impact of Sanitation Service Fees on Lhokseumawe City's Local Revenue, 2008–2024

Based on the results of the t-test, the variable of sanitation service fees was found to have a positive and significant effect on Lhokseumawe City's own-source revenue (t-calculated = 3.429; Sig. = 0.004 < 0.05), as the increase in waste volume resulting from population growth and the city's economic progress demands more intensive sanitation services. This sector is strategically important because its funding directly impacts waste management operations (fleet, temporary waste collection sites/landfills, and staff salaries) as well as improvements in the quality of life for the community. The author emphasizes that the effectiveness of these fees depends heavily on service quality; the better the sanitation management, the higher the residents' compliance and willingness to pay. This finding is supported by fiscal decentralization theory and aligns with previous research by Putri (2022) and Syafrina, which confirms that effective management, expanded service coverage, and appropriate policies in the sanitation fee sector tangibly contribute to strengthening local fiscal autonomy.

The Impact of Parking Taxes, Restaurant Taxes, and Sanitation Service Fees on Lhokseumawe City's Local Revenue from 2008 to 2024

Based on the results of the multiple linear regression analysis (F-test/ANOVA), the model used was found to be highly appropriate (a good fit) because the calculated F-value of 15.960 had a significance level of 0.000 (< 0.05), proving that the variables of parking tax (X1), restaurant tax (X2), and sanitation service fees (X3) collectively (simultaneously) have a significant effect on the Local Own-Source Revenue (PAD) of Lhokseumawe City. These three variables offer complementary strategic benefits in strengthening local government finances and public services; parking tax helps regulate transportation planning, restaurant tax captures the growth potential of the culinary sector, and sanitation fees fund sustainable environmental health operations. These findings support previous research by Nurul Hidayati (2017) on the collective contribution of local taxes to PAD, while also underscoring the need for local governments to optimize collection systems, tighten oversight, and continue to explore other promising sectors to boost local fiscal autonomy.

E. Conclusion

Based on the results of research conducted from 2008 to 2024, it was concluded that parking taxes (X1), restaurant taxes (X2), and sanitation service fees (X3) have a positive and significant effect on the Local Own-Source Revenue (PAD) of Lhokseumawe City, both partially and simultaneously (F-test, Sig. = 0.000 < 0.05). In the partial analysis (t-test), parking tax (t-calculated = 3.181; Sig. = 0.007) indicates that any increase in revenue from this sector—as a result of high community mobility and economic activity in the city center—will contribute significantly to an increase in PAD. Similar results were also shown by restaurant tax, which had a significant partial effect (t-calculated = 3.554; Sig. = 0.004), where this strong contribution was achieved thanks to increasingly optimized reporting systems, taxpayer data collection, and the broad coverage of officially registered culinary businesses under local authority. Meanwhile, sanitation service fees were also found to have a significant effect on PAD (t-value = 3.429; Sig. = 0.004), driven by the maximization of on-site collection systems, the equitable coverage of sanitation services, and increased public awareness regarding the payment of these fees as the population and business activity grow.

The results of the simultaneous analysis (F-test) demonstrate that these three variables collectively have a very strong and significant influence on Lhokseumawe City's local revenue (PAD), with a significance value of 0.000. This figure indicates that the collaboration among these three sectors is capable of producing a massive and integrated impact on local revenue. Although the statistical contribution of these three administrative sectors is already considered strong, the effectiveness of their implementation on the ground is still not fully maximized. Therefore, the local government still needs to take strategic steps, such as improving the digital collection system, increasing compliance among taxpayers and fee payers, and implementing stricter and more intensive oversight so that the potential for local revenue from these three sectors can continue to be optimized in the future.

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