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Review Article

Scoping Review of Elasticity and Tax Effort of Hotel and Restaurant Taxes on Regional GDRP in Indonesia

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This article contributes to:

Abstract. Hotel and restaurant tax is one of the sources of Local Revenue (PAD) that has a strategic role in regional economic development. This study aims to review the literature related to the collection mechanism, challenges, and impact of hotel and restaurant tax on the growth of the tourism sector and the regional economy. The results of the literature review indicate that this tax not only functions as a fiscal instrument to increase regional revenue, but also as a regulatory tool in managing the hotel and culinary sectors. However, various challenges such as low levels of tax compliance, weak supervision, and the potential for tax leakage are still obstacles in optimizing regional tax revenues. Therefore, a balanced policy is needed between increasing the effectiveness of tax collection and providing incentives for business actors so that this sector continues to develop sustainably. With a good tax management system, hotel and restaurant tax can contribute significantly to driving local economic growth and supporting more inclusive and sustainable regional development.

Keywords: Hotel and Restaurant Tax, Local Revenue, Economic Growth, Tax Compliance, Regional Development.

1. Introduction

Tax revenue plays a crucial role in financing public expenditures and promoting regional economic development [1]. Among various tax sources, hotel and restaurant taxes are significant contributors to local government revenues, particularly in regions with strong tourism and hospitality industries [2]. These taxes serve as an important instrument for fiscal decentralization, enabling local governments to generate revenue independently and reduce reliance on central government transfers [3]. The elasticity of hotel and restaurant taxes with respect to regional gross domestic product (RGDP) reflects the responsiveness of tax revenue to changes in economic activity [4]. A tax system with high elasticity is expected to generate higher revenue in periods of economic growth, making it an effective tool for sustainable public financing [5]. Conversely, low elasticity may indicate inefficiencies in tax collection or structural challenges within the economy [6].

Tax effort, on the other hand, measures the extent to which a region is utilizing its taxable capacity relative to its economic potential [7]. A high tax effort suggests that a region is maximizing its fiscal potential, while a low tax effort may point to administrative inefficiencies, tax evasion, or policy gaps [8]. Understanding both elasticity and tax effort is essential for policymakers aiming to optimize revenue generation without hindering economic growth. Despite the growing body of literature on tax performance, studies specifically examining the elasticity and tax effort of hotel and restaurant taxes in

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Indonesia remain limited. Existing research tends to focus on overall tax performance or specific sectors without addressing the nuances of local taxation in the hospitality industry [9]. Therefore, this scoping review aims to map the existing literature on hotel and restaurant tax elasticity and tax effort in Indonesia, identify research gaps, and provide insights for policymakers and academics.

By synthesizing findings from relevant studies, this review seeks to enhance understanding of how these taxes contribute to regional economic development and fiscal sustainability. The results will provide a foundation for further empirical research and policy formulation aimed at improving local tax administration and economic resilience in Indonesia.

2. Locally-generated revenue

Regional Original Income (PAD) is one of the sources of income for regions other than (Balance Funds, Regional Loans, and Other legitimate income) and aims to implement regional development in exploring sources of regional ability and strength to increase independence in order to realize development. At the same time, the government is encouraged to maximize the ability of regions to finance their own household activities, through various laws and regulations in exploring the potential sources of income that exist in the region itself [10]. Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. Regional Original Income, hereinafter abbreviated as PAD, is regional income obtained from regional taxes, regional levies, results of managing separated regional assets, and other legitimate regional original income in accordance with laws and regulations. The sources developed by regions to increase Regional Original Income are as follows [11]:

a. Regional Tax is a regional levy according to regulations set by the region to finance its household as a public legal entity. Regional tax is a levy imposed by the regional government, the results of which are used for general expenditures for which the compensation is not given directly, the implementation of which can be enforced.
b. Regional Retribution is a legitimate retribution that becomes a regional levy as payment for the use or acquisition of services or the acquisition of services for work, business, or goods owned by the relevant regional government. Results of Management of Separated Regional Assets
c. The results of the management of separated regional assets are the results of regional-owned companies and the results of managing separate regional assets. The results of regional-owned business entities are regional income derived from the net profit of regional companies in the form of regional development funds and part of the regional budget that is deposited into the regional treasury, both separated regional companies, in accordance with the motives for their establishment and management, then the essence of regional companies is a production unit that aims to increase regional income, provide services, and develop the regional economy.
d. Other legitimate PAD is income that is not included in the types of regional taxes, regional levies, and government service income. Other legitimate regional businesses have the nature of being open to the regional government to carry out activities that produce materials in the form of goods whose activities are aimed at supporting, expanding or strengthening a regional policy in a particular field.

So that Regional Original Income is income obtained from sources of income in the region itself and as an addition to the net wealth value obtained from Regional Taxes, Regional Levies, Results of Management of Separated Regional Assets and Other Legitimate PAD [12].

3. Tax

Tax is a mandatory contribution to the State owed by individuals or groups that is mandatory in accordance with applicable laws and regulations without receiving direct compensation and is used for the benefit of the State to achieve the prosperity of the people [13]. According to Prof. Dr. P.J.A. Adrian, tax is a contribution from the community to the state (which can be enforced) owed by those who are required to pay it according to general regulations (laws) without receiving direct return that can be shown and the purpose of which is to finance general expenses related to the state's duties to organize government [4]. According to Sinaga and Arista [14] tax is a contribution from the people to the state treasury based on the law (which can be forced) without receiving any direct service (counter-performance) that can be shown and which is used to pay for general expenses. Tax is one of the main sources of state revenue for the implementation of development. Because tax is a source of state revenue to finance all expenses including development expenses. Here are 4 functions of tax, namely: [15].

a. Budget Function (Budgeter), namely tax is a tool that can be used to gradually put money into the state or regional treasury to finance central or regional government expenditure.
b. Regulated Function, namely taxes are used as a tool to regulate and implement central and regional government decisions to achieve certain social and economic goals.
c. Stability Function, namely with taxes, the government has a source of income to implement policies related to price stability so that inflation can be controlled. This can be done by regulating the circulation of money in society, optimizing tax collection, and utilizing taxes effectively and efficiently,
d. Income Redistribution Function, namely taxes that have been collected by the State are used to finance all public interests, including financing development so that it can open up employment opportunities which will ultimately increase people's income.

Tax is the largest contributor to a country's total income. The government makes various efforts to increase tax revenue. Tax collection is a series of activities carried out starting from determining the subject and object of tax, the amount of tax imposed, to the tax collection action. There are 3 tax collection systems in Indonesia, namely: [16].

a. Self-Assessment System

It is a tax collection system that means that the state gives trust to Taxpayers to calculate, calculate and determine the amount of tax that needs to be paid in accordance with tax provisions. Taxpayers in this system are active, while the fiscus (tax collector) is passive.

b. Official-Assessment System

It is a tax collection system where the amount of tax is determined by the tax authority to the taxpayer based on data submitted by the taxpayer or found by the tax authority itself. Taxpayers in this system are passive, while the tax authority plays an active role.

c. Withholding System

It is a tax collection system that means that the state entrusts a third party. The third party to collect taxes from the taxpayer's income. In this system, taxpayers and ficus are passive. Taxes are an important source of funds to support regional development.

Therefore, the increase in tax revenue is largely influenced by public awareness in paying taxes, as well as government efforts and policies. Because taxes are an important source of regional development, of course the government must anticipate and take action to prevent failure in managing regional revenue sources [17].

4. Regional Tax

According to Suriani and Arsyiah [18] The theory of "development from below" argues that a person will be more willing to pay tax to the local government than the central government because they can easily feel the benefits of development in their area. In addition, the benefits of regional taxes can be directly seen by the community. Based on Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, regional taxes, hereinafter referred to as taxes, are mandatory contributions to regions owed by individuals or entities that are mandatory based on the Law, without receiving direct compensation and are used for regional needs for the greatest prosperity of the people.

The purpose of regional taxes is to finance activities carried out by regional governments which are used for the benefit of the community through the payment of mandatory contributions to the regional treasury which will later meet the needs of the community in the region. According to Article 2 paragraph (1) and (2) of Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. Regional Taxes are divided into 2 (two), namely Provincial Taxes and Regency/City Taxes. Types of Provincial Taxes consist of: Motor Vehicle Tax (PKB), Motor Vehicle Transfer Fee (BBNKB), Motor Vehicle Fuel Tax (PBBKB), Surface Water Tax (PAP), Cigarette Tax. While the types of Regency/City Taxes consist of: Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, Parking Tax, Groundwater Tax, Swallow's Nest Tax, Rural and Urban Land and Building Tax, Land and Building Acquisition Fee.

5. Hotel Tax

According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Hotel Tax is a tax on services provided by hotels. A hotel is a facility providing accommodation services including other services for a fee, which includes motels, inns, tourist huts, tourist guesthouses, guest houses, guest houses and the like, as well as boarding houses with more than 10 (ten) rooms. The subjects and objects of tax on hotel service tax are as follows:

a. Subjects and taxpayers

The subject of Hotel Tax according to Article 33 paragraph (1) and (2) of Law No. 28 of 2009 concerning Financial Relations between the Central Government and Regional Government is an individual or entity that makes payments to an individual or entity that operates a Hotel. Meanwhile, the hotel taxpayer is an individual or entity that operates a Hotel.

b. Hotel Tax Objects

Hotel Tax Objects according to Article 32 paragraph (1) and (2) of Law No. 28 of 2009 concerning Financial Relations between the Central Government and Regional Governments are services provided by Hotels, including supporting services as Hotel equipment that provide convenience and comfort, including sports and entertainment facilities. Supporting services as referred to in paragraph (1) are telephone, fax, telex, internet, photocopying, laundry, ironing, transportation and other similar facilities provided or managed by the Hotel.

There are several types of hotel services that are not included in the category of Hotel Tax objects as referred to in paragraph (1) as follows:

a. Dormitory accommodation services organized by the Government or Regional Government.
b. Apartment, condominium, and similar rental services.
c. Accommodation services in educational centers or religious activities.
d. Accommodation services in hospitals, nurse dormitories, nursing homes, orphanages, and other similar social institutions.
e. Travel agency or tour services organized by hotels that can be utilized by the public

Each region can determine the hotel tax collection system according to their conditions, but not apart from the provisions of applicable laws, so that an effective taxation system can be implemented. According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, the basis for calculating taxes for hotel services is the amount paid by customers for certain goods or services, in this case hotel services. Meanwhile, the rates for each level 2 region (district) can be determined through regional regulations or provisions, with a maximum rate of 10%.

6. Restaurant Tax

Based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. Restaurant Tax is a tax on services provided by restaurants. While a Restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like including catering/carpeting services. According to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. Especially related to restaurant taxes, it regulates the following matters

a. The object of restaurant tax is the service provided by the restaurant. Which includes the service of selling food and drinks consumed by customers, whether consumed at the service location or elsewhere.
b. Restaurant tax subjects are individuals or bodies who purchase food and/or drinks from restaurants.
c. Restaurant taxpayers are individuals or bodies that operate restaurants.
d. The basis for imposing restaurant tax is the amount of payment received or that should be received by the restaurant.
e. The restaurant tax rate is set at a maximum of 10% (ten percent) and is determined by regional regulations.
f. The principal amount of restaurant tax owed is calculated by multiplying the rate by the tax base.
g. Taxes owed by restaurants are collected in the area where the restaurant is located.

7. Gross Regional Domestic Product

Gross Regional Domestic Product (GRDP) is the value of all goods and services produced in a certain region within a period of one year, regardless of ownership of the production factors used in the production process. The presentation of GRDP is distinguished based on constant prices and based on current prices. GRDP based on constant prices is the value of goods or services valued at a fixed price and is used to measure economic growth, while GRDP based on current prices is the value of goods or services valued at the current price or in the current year and is used to see the structure of a region's economic resources [19]. Based on Todaro's theory (2002) in GRDP is the total value of final output realized in the economy at the regional level (between those carried out by the people of the region and people who come from other regions who occupy the region). The preparation of GRDP can be done through 3 (three) approaches, namely the production approach, the expenditure approach, and the income approach. The following is an explanation:

a. Production Approach

According to the production approach, GRDP is the accumulation of added value of goods or services produced by various production units in a certain area within a certain period of time, usually one year. These production units are grouped into 17 business fields (sectors) based on GRDP at constant prices, namely: Agriculture, Forestry and Fisheries Sector; Mining and Quarrying Sector; Manufacturing Industry Sector; Electricity and Gas Supply Sector; Water Supply, Waste Management, Waste and Recycling Sector; Construction Sector; Wholesale and Retail Trade Sector, Car and Motorcycle Repair; Transportation and Warehousing Sector; Accommodation and Food and Beverage Provision Sector; Information and Communication Sector; Financial Services and Insurance Sector; Real Estate Sector; Corporate Services Sector; Government Administration, Defense, and Compulsory Social Security Sector; Education Services Sector: Health Services and Social Activities Sector; and Other Services Sector.

b. Expenditure Approach

According to Keynesian Theory, the calculation of GRDP from the expenditure side explains how income is generated through a series of economic activity processes from various production sectors that are used by various domestic institutions to fulfill various final consumption needs.

c. Income Approach

According to the income approach, GRDP is the amount of compensation received by production factors that participate in the production process in a region within a certain period of time (one year). The compensation in question is wages and salaries, land rent, capital interest and profits.

8. Elasticity

Elasticity is an important concept in understanding various problems in the field of economics, the elastic approach can be used to understand the impact of a policy by measuring how much a variable changes to changes in other variables [20]. According to Mahi in [3] Elasticity analysis is a method for measuring the level of sensitivity of changes in a type of tax revenue if there is a change in the factors that influence it. In this study, elasticity means the level of sensitivity of changes in GRDP if caused by changes in hotel and restaurant tax rates or revenues. It is known that the variables in this study are GRDP Growth as the dependent variable while the independent variable is the growth of Hotel and Restaurant Tax in West Lombok Regency [21].

The calculation of the elasticity level in this problem is done by calculating the growth rate of hotel and restaurant tax realization compared to the growth rate of GRDP. In measuring the elasticity of hotel and restaurant taxes to GRDP, there are elasticity criteria proposed by Fathi et al. [22], namely as follows:

Table 1. Elasticity Criteria

Elasticity	Criteria
Elasticity > 1	Elastic
Elasticity = 1	Unitary Elastic

Elasticity	Criteria
Elasticity < 1	Inelastic

Source: Halim 2004 in [10]

With the existence of the elasticity criteria table above, the explanation regarding the three elasticity criteria is as follows:

a. Elastic

The elasticity coefficient is greater than 1 (E>1) where a 1% change in GRDP revenue causes a change in tax revenue greater than 1%.

b. Unitary Elasticity

The elasticity coefficient is equal to 1 (E=1) where a 1% change in GRDP revenue causes a 1% change in tax revenue as well.

c. Inelastic

The elasticity coefficient is less than 1 (E<1) where a 1% change in GRDP revenue will cause a change in tax revenue of less than 1%.

9. Tax Effort

Tax Effort/Tax Effort is an analysis used to determine the results of a tax system compared to the tax-paying capacity of the relevant region. The measure of tax-paying capacity commonly used is Gross Regional Domestic Product (GRDP). If GRDP increases, the taxpayer's ability to pay taxes will also increase and vice versa. Tax effort analysis can be used to determine the fiscal position of a region with a tax effort value ranging from 0 to 1. Simply stated, if the fiscal position of a region is considered strong if the tax effort value approaches 1, while if the fiscal position of the region is considered weak if the tax effort value approaches 0 (zero). The greater the tax effort value indicates the greater the ability of the regional government to collect regional taxes [23]. The formula for tax effort/tax effort is as follows:

$$\text{Tax Effort} = \frac{\text{(Realization of Regional Tax Revenue)t}}{\text{(PDRB)t}} \text{ x } 100\% \qquad (1)$$

Table 2. Tax Effort Criteria

Table 2. Tax Effort Criteria	Criteria
76% - 100%	High
51% - 75%	Medium
26% - 50%	Low
0 – 25%	Very Low

10. Previous Research

This study focuses on research conducted by Erwin Erlina and Saipudin entitled Analysis of Hotel Tax Elasticity and Tax Effort on Gross Regional Domestic Product (PDRB) in Murung Raya Regency. Because this study tends to be almost similar to the research conducted by Erwin Erlina and Saipudin, where the analysis procedures used are the same, namely elasticity and tax effort analysis. However, the research conducted by Erwin Erlina and Saipudin uses one independent variable, namely hotel tax, while this study uses two independent variables, namely hotel and restaurant taxes and the research conducted by Erwin Erlina and Saipudin uses data from 2011-2019 while this study uses data from 2019-2023.

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Table 3. Previous research on elasticity analysis and tax effort

No	Author	Ref	Methods	Results	Differences and similarities
1.	Transma Putra Urip S.	[24]	This study uses quantitative methods The analytical tools used are economic growth rate analysis, elasticity analysis and contribution analysis.	The results of this study indicate that the types of regional taxes that have above average contributions are hotel tax, restaurant tax, and public lighting tax. Meanwhile, regional taxes that have above average growth are hotel tax, restaurant tax, entertainment tax, advertising tax, tax on extraction & processing of mining materials c and parking tax. The types of regional taxes that have elastic elasticity (E>1) are hotel tax, restaurant tax, entertainment tax, advertising tax, tax on extraction & processing of mining materials c and parking tax. Based on the criteria of contribution score ≥ 1 and elasticity value > 1, the leading taxes in Jayapura City are hotel tax and restaurant tax.	The differences between previous research and current research are: • The location of this research is in Jayapura City in 2004-2000, while the current research is in West Lombok Regency in 2019-2023. • The variables used in this study are Regional Taxes in Jayapura City, while the current research uses hotel and restaurant taxes. • The analysis tools used in this study are Economic Growth Rate Analysis, Elasticity Analysis, and Contribution Analysis, while the current research uses Elasticity Analysis and Tax Effort Analysis tools. The similarities between this previous research and the current research lie in both use elasticity analysis tools
2.	Felychita Shanza	[25]	This study uses a descriptive verification method that is causal. The analysis tools used are descriptive analysis, classical assumption tests, determinant coefficients, multiple correlation	The results of this study indicate that Hotel Tax Potential and Hotel Tax Effort have a simultaneous effect on Regional Tax Revenue with a determination coefficient of 87.2%. Partially, Hotel Tax Potential has a partial effect on regional tax revenue, tax effort has no partial effect on tax revenue.	The differences between previous research and the current research are: • Previous research was located in Bandung Regency in 2007-2013, while the current research is located in West Lombok Regency in 2019-2023. • The variables used in previous research were only hotel tax while the current research uses hotel and restaurant tax variables. 3). The analysis tools used in this research are Potential Analysis, Effectiveness of Collection and Tax Effort. While the current research uses elasticity and tax effort analysis tools

			coefficients, multiple linear regression.		The similarities between this previous research and the current research lie in; • Both use tax effort analysis • Using Hotel Tax Variables.
3.	Dri Asmawati S, Novella Elvandari, Baihaqi	[26]	This study uses quantitative methods The analytical tools used are tax effort analysis, effectiveness analysis, contribution analysis, growth analysis	The results of this study indicate that the tax effort of Bengkulu city has increased every year. The largest increase occurred in 2014 because the realization of regional taxes for 2014 experienced a significant increase with a small increase in GRDP compared to the realization of regional taxes in 2013 and increased slightly in 2014 with a percentage rate of 2013 of 0.257% to 0.349% in 2014. the level of effectiveness of regional taxes is above 80% which means that the effectiveness of regional taxes is very effective. The contribution of regional taxes during the period 2011-2014 experienced an increase and decrease. And the growth rate of Bengkulu city taxes decreased from 2012 to 2013 which was caused by a decrease in the growth rate of entertainment taxes, street lighting, parking and swallow's nest taxes which were minus in 2013, resulting in a decrease in regional tax growth.	The differences between previous research and the current research are: • Previous research was located in Bengkulu City in 2011-2014, while the current research is located in West Lombok Regency in 2019-2023. • The variables used in previous research were local taxes in Bengkulu City, while the current research uses hotel and restaurant tax variables. • The analysis tools used in this previous research were tax effort analysis, effectiveness analysis, contribution analysis, growth analysis, while the current research uses elasticity and tax effort analysis tools. The similarities between previous research and the current research lie in both use tax effort analysis tools.
4.	Ichsanul Arief, Saipudin	[27]	This study uses a quantitative descriptive method. The analytical tools used are elasticity analysis and tax effort.	The results of the study show that from 2011-2020 as follows: (1) the elasticity level of changes in GRDP due to changes in BPHTB revenues in Banjarbaru City has an average of 0.38%, which means it tends to be inelastic or a value of less than 1 (E <1). This indicates that BPHTB will experience a change of 1% due to an increase or decrease of less than 1% by GRDP. So that the growth in BPHTB revenues does not cause	The differences between previous research and the current research are: • Previous research was located in Banjarbaru City in 2011-2020, while the current research is located in West Lombok Regency in 2019-2023. • The variables used in previous research are BPHTB tax, while the current research uses hotel and restaurant tax variables.

				significant and significant changes (inelastic) due to changes in GRDP. (2) the level of tax effort also has an average value below 1, namely 0.404 (approaching 0). The ability of the Banjarbaru City regional government to collect BPHTB taxes is still relatively low because it is far from the perfect tax effort value, which is 1.	The similarities between previous research and the current research lie in both use elasticity and tax effort analysis tools.
5.	Erwin Erlina, Saipudin	[28]	This study uses a quantitative descriptive method. The analytical tools used are elasticity analysis and tax effort.	The results of the analysis show that the tax effort of hotel tax in Murung Raya Regency has an average result of 1.09% which means it is greater than 1, in this case the government is quite wise in obtaining hotel tax in Murung Raya Regency. While for the level of elasticity, the results are inelastic as seen from the average value obtained of 0.89% or <1, which means that hotel tax growth is less sensitive or has less influence on GRDP growth.	The differences between previous research and the current research are: • Previous research was located in Murung Raya Regency in 2011-2019, while the current research is located in West Lombok Regency in 2019-2023. • The variables used in previous research were restaurant tax, while the current research uses hotel and restaurant tax variables. The similarities between previous research and the current research lie in: • Both use elasticity and tax effort analysis tools. • The variables used are both hotel tax

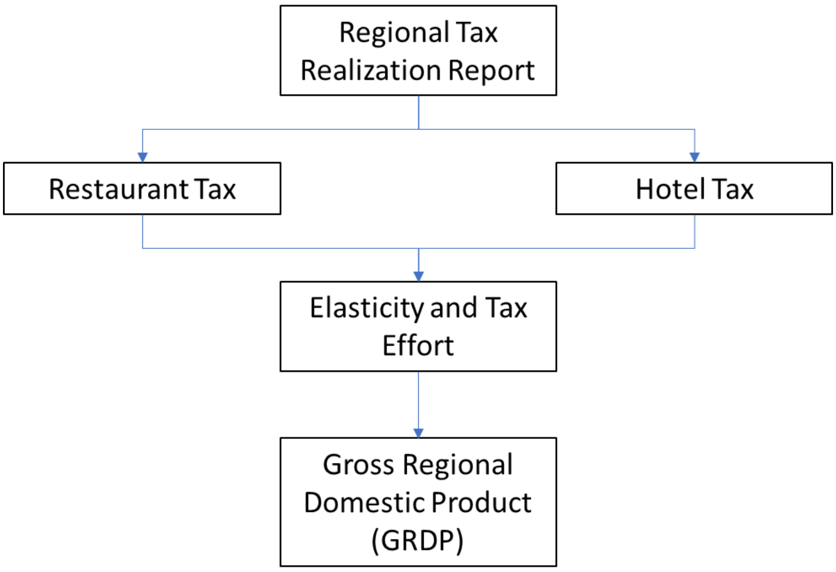

Figure 1. Conceptual Framework

Tax is one of the important sources of Local Revenue to fund the implementation of government and regional development in West Lombok Regency. Based on the regional tax realization report, it was found that one of the taxes that has a large contribution to regional revenue in West Lombok Regency is Hotel Tax and Restaurant Tax. Hotel Tax is a tax on services provided by hotels while Restaurant Tax is a tax on services provided by restaurants. Hotel and restaurant taxes have the potential to grow along with the attention of supporting sectors, namely the tourism services sector and regional development. The performance of hotel and restaurant taxes in West Lombok Regency can be measured by looking at the elasticity and tax effort. Furthermore, the analysis of elasticity and tax effort affects the growth of GRDP as the main indicator of the regional economy.

Based on the description that the author explained above, hotel and restaurant taxes will be calculated for the elasticity level and tax effort to determine the contribution of hotel and restaurant taxes to GRDP in West Lombok Regency, where the elasticity level of hotel and restaurant taxes is calculated based on the ratio of hotel and restaurant tax revenue growth with changes in GRDP per capita expressed in the elasticity coefficient figure. And tax effort is calculated based on the comparison between the amount of hotel and restaurant tax revenue realization with the amount of GRDP at constant prices.

11. Conclusion

Based on the literature review that has been conducted, it can be concluded that hotel and restaurant taxes have a strategic role in increasing Regional Original Income (PAD) and supporting regional economic development. This tax functions not only as a source of income for local governments, but also as a fiscal policy instrument that can regulate the hotel and culinary sectors in order to create economic balance and public welfare. An effective and transparent hotel and restaurant tax collection mechanism is needed to ensure taxpayer compliance and optimize its contribution to PAD. In addition, challenges in tax collection, such as low tax compliance rates, lack of supervision, and potential tax leakage, need special attention so that regional tax potential can be maximized. Furthermore, hotel and restaurant taxes have a significant impact on the growth of the tourism sector and the regional economy. Therefore, a balanced policy is needed between optimizing tax revenues and providing incentives for business actors so that this sector continues to develop sustainably.

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13. Declaration

Author contributions and responsibilities - The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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Did you use generative AI to write this manuscript? - I do not use AI assistance in my manuscript.

Declaration of generative AI and AI-assisted technologies in the writing process - During the preparation of this work the author did not use AI to write, edit, or other things related to the manuscript.

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