ANALYSIS OF CENTRAL JAVA TOURISM RETRIBUTION IN 2015-2019

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Abstract

This study aims to determine the tourism retribution of Central Java in 2015-2019. This quantitative study uses survey as data collection method. Data analysis uses panel data regression, there are several methods for estimating the regression model, while to find the best estimation model used Chow test, Hausman test and Lagrange Multiplier Test, Classical Assumption Test used to determine the collinearity, heteroscedasticity, and autocorrelation in the regression estimation, and Statistical test to determine significance. The result of the analysis reveal that the number of tourism objects has a positive and significant influence on tourism levies, while number of tourists has no influence on tourism levies, number of hotels has a negative and significant influence on tourism levies. Furthermore, variable of number of tourism objects, number of tourists, as well as number of hotels affect the tourism levies in Central Java in 2015-2019 simultaneously.

Keywords: *Levies, Tourism Objects, Hotels, Tourists*

1. INTRODUCTION

The levy is one of the most important sources of regional income that is used to fund the implementation of local government policies and procedures. Additionally, the government allows an expansion of the object of local taxes and local levies, as well as the ability to exercise discretion in the establishment of tariffs, in order to improve services to the community (Finance, n.d.). Tourist levies are charged for tourists at tourism destinations and are incorporated into the cost of company services. The primary goals of increasing travel prices in Central Java are to improve recreational facilities and services, to improve tourism management, and to raise regional revenue generated by tourism. The tourism levy revenue is projected to assist in supporting the development of the area's tourism potential and in improving community services (Maharani & Raharjo, 2019). Additionally, the regional tourism sector's contribution of user fees is predicted to continue to grow. Tourism development must be aided by an improved structure and a system that maximizes user fees. The greater the ability to implement levies in the tourism sector, the more effective revenue collection will be, which will ultimately result in an increase in regional revenues, requiring the government to work diligently to maximize regional tourism industry revenue by optimizing existing resources (Destiningsih et al., 2020; Hidayat & Rusnain, 2016). Central Java, as the largest province in the Java archipelago, had the lowest regional income in 2018 compared to East Java and West Java, despite the fact that Central Java had 35 more regencies/cities than West Java, which had only 27, indicating that the province of Central Java is still not maximizing local revenue potential.

Table 1 Regional Income in Java in 2012-2018 (In Millions)

Province	2012	2013	2014	2015	2016	2017	2018
DKI Jakarta	30.642.744	41.525.337	64.715.735	44.209.238	59.004.784	62.466.130	66.029.983
West Java	14.626.494	16.651.602	19.907.973	24.009.980	26.806.857	30.540.901	31.961.201
Central Java	10.833.744	11.930.237	13.737.158	16.828.153	22.026.201	23.467.518	24.413.659
East Java	11.523.017	14.996.874	17.411.309	22.228.450	22.663.137	27.932.994	29.024.306
Banten	3.902.075	5.718.701	6.878.072	7.328.220	8.005.287	9.790.923	10.365.616
Yogyakarta	1.935.448	2.286.855	3.100.198	3.400.014	3.921.068	4.988.379	5.182.969

Source: DJPK Ministry of Finance RI

From Table 1 it can be seen that the highest income is in DKI Jakarta, followed by West Java, East Java, and Central Java and in the last place with low regional income with an average income of 3.678.375,2, namely the special region of Yogyakarta. Meanwhile, regional income developments in Central Java in 2012-2018 can be seen in the following figure.
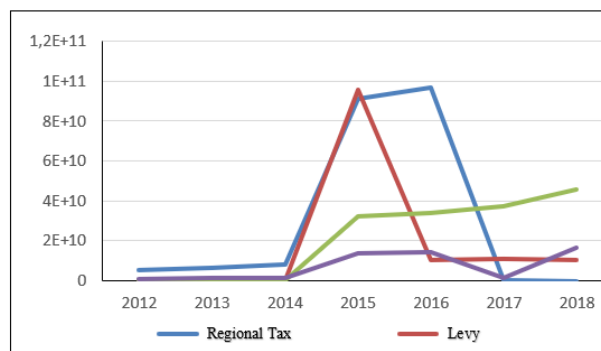
Source: Central Java Regional Revenue Management Agency (BPPD)
Figure 1 Central Java Regional Original Income 2012-2018

In Figure 1, it can be seen that regional retribution revenues increased from 2012-2015 and decreased in 2016-2018 while the highest regional income (PAD) were tax contributions, results of regional asset management, and other income. Further, it can be seen that the retribution during 2016-2018 has decreased, this is due to the low level of public awareness being one of the problems because in this case the community should be able to contribute directly to efforts to increase regional income.

As we all know, Central Java is a large territory with various regencies/cities and a variety of tourist attractions; therefore, tourism levies should be a significant addition to regional retribution income, particularly from tourism levy receipts. According to the conditions encountered by the Central Java regional administration, further efforts are undoubtedly required to maximize all of the potential for encouraging an increase in the acceptance of regional levies from the tourism sector. As a result of these circumstances, the

Central Java government is investigating and growing the tourism sector to its maximum potential in order to support a rise in regional tax receipts and so boost regional income.

Based on the 2011 Regional Regulation No. 1 in Central Java Province. that retribution has a role that cannot be underestimated. Regional income grows with optimal management of regional levies for the government.

Table 2 Central Java Retribution Revenue 2015-2019

Period	Retribution Income (billion rupiah)	Growth (%)
2015	95.871	-
2016	106.225	10,7%
2017	107.372	1,07%
2018	104.958	-2,24%
2019	126.080	20,1%

Source: Central Bureau of Statistics 2015-2019

In Table 2, it shows that the levy growth rate in Central Java Province from 2015 to 2019 is tinged with uneven growth. Judging from the changes that occurred in 2018 it decreased by -2.24%, compared to the previous year. However, the second year is up from -2.24%. It can be said that income from the levy increased by 20.1%, although levy revenue showed an increase but the development was slow, therefore, it is necessary to examine whether the change is relatively large or inversely proportional.

According to Sutrisno (2013), Indonesia has a lot of potential for tourist growth because it is an archipelagic country. Overall, the tourism business in Indonesia is quickly expanding. Tourism development not only boosts the country's foreign exchange, but it also alleviates the region's unemployment problem by providing possibilities to build enterprises and provide jobs for the local community, it saves a significant amount of time for the advancement of tourism. Nevertheless, the tourism business in Indonesia is quickly expanding. Tourism growth not only boosts the country's foreign cash, but it also alleviates the region's unemployment problem. According to Wahab's book "Tourism Management," tourism is a new sort of sector capable of creating rapid economic growth. Because tourism can give community services while also creating new jobs. People's productivity and standard of living must rise. Tourism, being a complex industry, also supports traditional sectors such as handicrafts and souvenirs, lodging, and economic transportation. Not only that, but tourism providers communicate with one another through interactions with tourists, government business suppliers, and citizens in the tourism industry. Because of the vitality and participatory viewpoint of numerous stakeholders. At the same time, natural resources, habits, and talents related to various forms of regional riches, diversity of customs, and tourism potential can all play an essential role in tourism growth. As a consequence, various tourism facilities were developed in Central Java between 2015 - 2019.

Table 3 Number of Tourism Objects in Central Java 2015-2019

Period	Amount	Growth (%)
2015	497	-
2016	554	11.5%
2017	641	15.7%
2018	689	7.49%
2019	917	33.09%

Source: Central Java Tourism Office 2015-2019

According to table 3, in the 2015-2019 period, the development of tourism facilities in Central Java experienced annual fluctuations that showed an upward or downward trend, but this was not certain. The lowest growth occurred in 2018 reaching 7.49% but the following year in 2019 there was a high increase by reaching 33.09%. Local governments face hurdles in growing regional tourism profits in a variety of ways, one of which is determining what tourists require. As stated by representative of Ministry of Tourism and creative economy (*Kemenparekraf*), Fadjar Hutomo stated that adding the 3A tourism ecosystem (resources, harvested energy, free obstructive resources) into the tourism industry to assist the development of tourism in tourism areas will produce environmentally friendly tourism as well. Furthermore, the increasing number of tourist attractions each year occurs as a result of the number of tourist enthusiasts who are looking for places to vacation that are current or instagramabel, so that each area continues to explore the potential of places that can be made new tourist attractions, so that the number of tourist attractions always increases. If the number of tourist attractions increases, this will obviously have a direct impact on the increase in the number of tourists to Central Java, which can then be created an alternative place to travel. The following Table illustrates that as the number of tourist amenities increases, so will the number of tourists.

Table 4 Number of Regency/City Tourists in Central Java in 2015-2019

Period	Number of Tourists
2015	1,007,420,261
2016	34,841,690
2017	40,899.577
2018	49,620,835
2019	2,894,133,945

Source: Central Java Tourism Office 2015-2019

According to Domański & Gwosdz (2010) tourism visits might have a multiplier effect. The number of tourists, which reached 2.894.133.945 in 2019, reflects the number of tourism visits. Visitors have the ability to raise local taxes, which can then be utilized to improve local infrastructure and friendly services. As stated by Domański Gwosdz, when the transaction is made through a travel agency in a region or city in Central Java, hopefully that the multiplier effect of the retribution fund can have a positive impact on the welfare of the surrounding community. This means that the greater the development of

tourism in Central Java, the more revenue the local government will receive from the tourism tax, allowing the government to spend more money on regional development.

Table 5 Number of Regency/City Hotels in Central Java Province 2015-2019

Period	Number of Hotels (Units)	Growth (%)
2015	1533	-
2016	1627	6,13%
2017	1958	20,3%
2018	2006	2,45%
2019	2037	1,54%

Source: Central Java Statistics Agency 2015-2019

From Table 5, it can be said that the increase in the number of hotels every year in Regencies/Cities in Central Java is not affected by unstable developments, where there is a high growth of 20.3% in 2017. With the current circumstances, it can be stated that the number of hotels is one indicator to improve the rhyming of this region, as the hotel is one of the tourist demands. Tourism has a favorable impact on the environment, population, habits, and the economy. In terms of economics, the community and local government immediately benefit from tourism. One of these can be in the form of increased demand for public transportation, and the long-term impact is undoubtedly tied to the government and those who work in the tourism industry, whether directly or indirectly.

As a practical matter, tourism can be defined as an industry that strives to boost regional income. Furthermore, the Central Java Provincial Government is committed to developing and utilizing each region's / city's tourism potential. Because the tourism business may be promoted through innovative new funding sources, this new method can support government expenditures through fees paid by each region for each tourist facility.

2. LITERATURE REVIEW

2.1. Tourism

Tourism is a journey undertaken by an individual or group in an attempt to achieve happiness by taking a break from numerous daily activities to unwind by appreciating the natural surroundings, socio-cultural factors, and science (Primadany, 2013). Therefore, everyone has their reasons for traveling differently for different reasons.

2.2. Retribution (Levy)

According to Munawir (Sutrisno in 1997, 2013), retribution or levy is a tax imposed on the community by the government which cannot be denied but will soon be mutually beneficial. This coercion is economical as unrelated persons will not receive any contribution. This definition is in line with the 2001 Government Regulation No.66 Regional levies are fees charged for certain services or approvals granted to individuals or entities by local governments. Government policies in providing products and services to the population are based on economic power. Economic theory argues that the price of products and services provided to the public should be based on the marginal burden, namely the cost of serving the final consumer (Handayani 2012). Meanwhile, the regional levy is broken down

into three categories: general services, commercial services, and special licensing levies (Finance, n.d.).

2.3. Tourism Object

According to Saputra, R., & Zulkifli, Z. (2018) tourism objects as potential tourist destinations in a given location, tourism facilities must be designed, adapted, or adapted reliably to attract tourists.

According to Handayani (2005) tourist facilities, social, economic, and cultural activities. In the field of social tourism, it can create jobs through the construction of facilities and infrastructure which are directly or indirectly related to the tourism industry and various trade sectors. From an economic perspective, tourism contributes to regional income through taxation. Parking and entry fees increase the share of foreign tourists in currency exchange. Therefore, the addition of tourist facilities will also increase the proportion of government salaries in each tourist facility. This is in line with the research conducted by Sutrisno (2013) which shows that the number of tourist facilities has a significant positive effect on income from tourism compensation.

2.4. Tourist

According to Heriawan (2004), tourists are people or groups who make a series of trips from the point of departure to different places either with the aim of traveling or doing business trips, looking for income and other things. This visit is very important, and at the same time, during class, they want to go back to where they started. It consists of two important parts: visiting on your own and staying temporarily in different places through various tourist attractions.

Law Number 10 of 2009 Tourism explains that tourists are expeditions and are encouraged because people or groups of people come to special places for entertainment purposes, self-development or mastery of the characteristics of tourist destinations during the transition period:
a) Local tourists are tourists from the surrounding area
b) Foreign tourists are tourists who come to the most popular tourist destinations from abroad.

The number of tourists from regions / cities in Central Java continues to increase, not only from the nearest regions / cities in Central Java, but also from various regions / cities and abroad. Every tourist who returns home must pay a fixed fee for each place visited in order to appreciate the beauty and uniqueness of the panorama of Central Java which will have an impact on the increasing number of local and foreign tourists. Increase local travel costs. According to the research results of Murti Handayani (2012) that the number of tourists, both local and foreign, has a significant positive impact on tourism retribution income.

2.5. Hotel

According to Regional Regulation 2001 No. 13 in Semarang City for mandatory hotel fees (Taxes), hotels are defined as accommodation or entertainment services that provide special facilities (such as catering, luggage services, laundry, use of furniture and equipment

(if used) and charge a certain fee. Accommodation types include motels, hotels, tourist hotels, hotels, guesthouses, etc., as well as hotels with more than ten rooms.

The number of rooms sold is a hotel parlor compared to the total number of rooms available. Tourists will continue to visit the area because well-furnished bedrooms are so popular, especially if the hotel where they are staying provides amenities and conveniences for visitors. The obvious goal is to make travelers more comfortable, safe, and confident in tourism locations. This is why tourism organizations, especially those operating in star-rated pubs and jasmine restaurants, strive to create more revenue by extending the stay of the guests.

3.   RESEARCH METHOD

This study uses quantitative approach which aims to determine the tourism retribution of Central Java in 2015-2019. This quantitative study uses survey as data collection method. The procedure for collecting this analytical information is in order to obtain relevant, accurate and realistic modules. The procedure for collecting information from this survey is the procedure for researching the literature of the relevant agencies, reading books and journals. The information used for this survey is quantitative. For the information retrieval procedure, the information used is contained in sub-information sourced from the Central Java Regency/City Statistics Agency in Central Java, the Ministry of Tourism of Central Java.

Data analysis used in this research is to perform a panel information regression analysis using the Eviews 10 application. Information on the study was conducted in 35 regions or cities in Central Java for 5 years from 2015-2019. The total number of samples by combining the two in the form of panel data becomes 175 samples.

Based on the variables above, the empirical panel data regression model can be formulated as follows:

$$TR_{it} = \alpha + \beta_1 NTO_{it} + \beta_2 NT_{it} + \beta_3 NH_{it} + \varepsilon_{it}$$

Information:
TR   :Tourism Retribution;
NTA   :Number of Tourism Object;
NT   :Number of tourists;
NH   :Number of Hotels;
β_1, β_2, β_3, β_4: Regression Coefficient;
i   :Regency/City;
t   :Period;
ε :*error terms*.

In the panel data regression application, there are several methods for estimating the regression model, namely the effects model, the fixed effect model, and the random effects model. To determine the best estimation model used Chow test and Hausman test. Meanwhile, statistical test to determine significance by t-test, R^2-test and Test F. To find out parametric or non-parametric testing using the classical assumption test.

4. RESULT AND DISCUSSION

4.1. Result Research

To determine the best panel regression model between Fixed effects and random effects, the Hausman test and Chow carried out.

Table 6 Hausman Test Estimation Results

Test Summary	Chi-Sq. Statistics	Chi-Sq. df	Prob.
Random cross-section	5.306017	3	0.1507

Source: Data processing by Eviews 10

From the Hausman test results in table 6, it can be seen that a probability value of 0,1507 > probability ($\alpha = 0,05$), which means H0 is accepted and Ha is rejected, a good model is used the Random Effect model. Meanwhile, the evaluation results for the Chow test are as follows.

Table 7 Chow Test Estimation Results

Effects Test	Statistics	df	Prob.
Cross-section F	10.297478	(34,137)	0.0000
Cross-section Chi-square	221.990608	34	0.0000

Source: Data processing by Eviews 10

It can be seen from the Chow test results in Table 7 that the chi-square value is 0.0000 <0,05, and H0 is terminated. Therefore, according to the Chow test, this means that the best model for panel data regression analysis is the fixed effect model.

4.1.1. Classic Assumption Test

a. Multicollinearity Test

The collinearity test aims to find out if there is a correlation between the independent variables. According to Gujarati (2012), if the coefficient between the independent variables is > 0.8 then there is a collinearity problem. Even if the correlation coefficient < 0.8, the model does not have collinearity. The following table is a multicollinearity test table.

Table 8 Multicollinearity Test Results

	Tourism Object	Hotel	Tourist
Tourism Object	1.0000000	0.275684	0.054892
Hotel	0.275684	1.0000000	0.031835
Tourist	0.054892	0.031835	1.0000000

Source: Data processed by Eviews 10

Based on the results of the multicollinearity test that has been carried out in table 8, the correlation coefficient value is less than 0,8 so that in the fixed effects model there is no multicollinearity between independent variables.

b.   Heteroscedasticity Test

Table 9 Heteroscedasticity Test Results

Variable	Coefficient	Std. Error	t-Statistics	Prob.
C	0.078811	0.466290	0.169016	0.8660
LOG(Hotel)	-0.090051	0.056227	-1.601567	0.1116
LOG(Tourism Object)	0.093599	0.085487	1.094897	0.2755
LOG(Tourist)	0.021032	0.030471	0.690231	0.4912

Source: Data Processing Results by Eviews 10

Based on the results of the heteroscedasticity test, it can be known if all the variables prove the probability > the level of significance ($\alpha = 0.05$), so it can be concluded that there is no heteroscedasticity in the form of fixed effect.

c.   Autocorrelation

The autocorrelation experiment tries to relate the linear error in the time interval t with the previous year. Based on the results of the study, the Watson Dubin value was 1.819575, dL = 1.2833 and dU = 1.6528, so that the input value of d was changed to the formula d> dL so that it concluded: there is no autocorrelation. In the fixed effects model.

The results of panel data regression using this model are as follows: the fixed effects obtained are as follows.

Table 10 FEM

	Probability
LOGS (Tourism Object)	0.0093
LOGS (Tourists)	0.1149
LOGS (Hotel)	0.0005
	Mark
Prob (F-Statistic)	0.000000
R-Squared	0.979531

Source: Eviews 10 data processing results

4.1.2. Determinant Coefficient (R^2)

From the results of the analysis that has been carried out, it is obtained (R^2) of 0.979531. This means that the contribution of the independent variable consisting of the number of hotels, the number of tourist objects and the number of tourists in explaining the dependent variable (tourism levies) is 97.95%, the remaining 2.05% is explained by variables outside the model.

Regression equation

The equations obtained from the results of the fixed effect test are

$$LOG(levy) = \alpha_0 + \beta_1 LOGHotel_{it} + \beta_2 LOGTourismObject_{it} + \beta_3 LOGTourist_{it} + \varepsilon_{it}$$

$$LOG(levy) = 1402923 + 0,096103\ LOG(Number\ of\ Hotel) +$$
$$0,175LOG(Number\ of\ TourismObject) + 0,025348LOG(Number\ of\ Tourist) + \varepsilon\_it$$

From these equations, it shows that:

1. The constant coefficient value of 1402923 indicates that there are several system variables that affect the distribution of tourism income in Central Java, so that if all independent variables are set to zero, the tariff value will increase by 1402923 million rupiah.
2. Assuming the other independent variables are constants, the coefficient value is -0.096103 which means the ratio of each hotel growth unit will experience a decrease in retribution by 0,996103 million. With a value of 0,0005 > 5%, the number of hotels variable has an effect on tourism levies in Central Java.
3. Assuming the remaining independent variables are constant or 0, the coefficient value of the number of tourist facilities is 0,175700, which means that for each additional unit the number of tourism objects will increase income by 0,175700 million with a significance value of 0,0093> 0,05 so that the variable number of tourism objects has an effect on income of tourism levies in Central Java.
4. if it is assumed that the other independent variables are zero, if the coefficient value of the number of tourists is 0.025348 it can be interpreted that the addition of the number of tourists will increase the retribution income by 0,025348 million, with a significance value of 0,1149 <0,05, so the number of tourists does not affect the income of tourism retribution in Central Java.

4.1.3. Partial Test (t Test)
1) Number of Hotels on Tourism Levies

The coefficient value of -0.096103 indicates that every 1-unit expansion results in the depreciation of tourism retributions of 0,096103 million, with a total hotel having a t statistic of (3,541776) > t table (1,973852) with a probability value of 0,0005 < significance level (α = 5%) The results of the analysis can be seen that many hotels reduce tourism levies in Central Java.
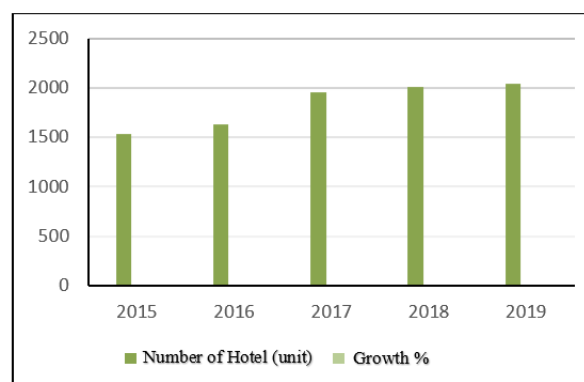
Source: BPS in Central Java Regency/City Figures 2015 2019
Figure 4 Development of the Number of Regency/City Hotels in Central Java in 2015-2019

As shown in Figure above, the main negative impact of the number of hotels in regions / cities in Central Java on tourism compensation income is that the number of hotels in Central Java has increased from year to year in 2015 until 2019, which experience increases and decreases. In line with the research conducted by (Sutrisno, cessario, 2013) which says that the number of hotels in 2007-2011 has an effect on the income of tourism retribution in 35 districts/cities in Central Java. This is reinforced by research from (Handayani, 2012) that the large number of hotels has a significant effect on tourism retribution. Further, according to Udayantini, Bagia, & Suwendra (2015) concluded that the number of hotels has a significant impact on tourism sector revenues.

The number of hotels has a significant influence, this is due to the quality and facilities and the number of hotels that have given retribution is already a lot. This can be interpreted that the increase in hotel development has illustrated that the number of hotels will affect the facilities and quality provided by the parties in Central Java, this will have a good effect on bringing in both domestic and foreign tourists which will have a positive impact on regional income, especially levy. This is because the increasing number of hotels is indicated to be contributing to the levy.

2) Number of Tourism Objects on Tourism Retribution

The results of the analysis in table 10 shows that the variable number of tourism objects has a significant positive effect on tourism fees with a t statistic of (2,638468) > t table (1,973852) with a probability value of 0,0093 < significance level ($\alpha = 5\%$) and a coefficient of 0,175700, this can be interpreted if the number of tourist objects is increase or every 1 additional tourism object will increase the levy by 0,175700 million

The results of this regression supported by Spillane (1987:138) that the tourism sector provides income benefits for local governments and the surrounding community. This can be seen from the increased income from various businesses carried out by the surrounding community such as lodging, restaurants, travel services, and the provision of souvenirs. For the region is a potential business activity to explore regional income. Research conducted by (Handayani, 2012) which is in line with (Spillane, 1987) that tourism objects have a significant positive effect on tourism levies, this also supported by Sutrisno (2013) which gives the result that tourism retribution income is influenced by the number of tourism objects. Meanwhile, Sutrisno's research is strengthened by research from Pleanggra & Yusuf AG (2012) which obtained that the number of tourism objects has a significant positive effect on tourism retribution. Likewise, Rizal & Priyono (2016) also mention that the acceptance of the tourism sector in Surabaya is said to be influenced by the variable number of tourism objects.
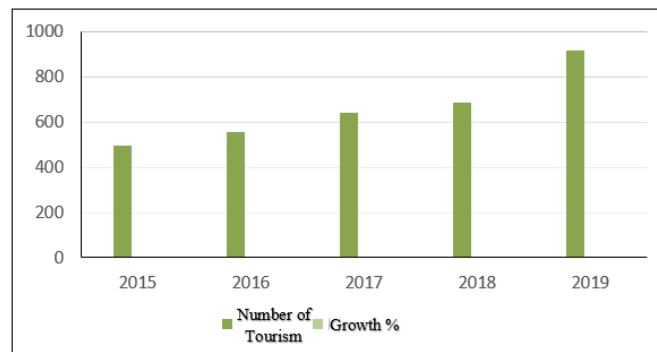
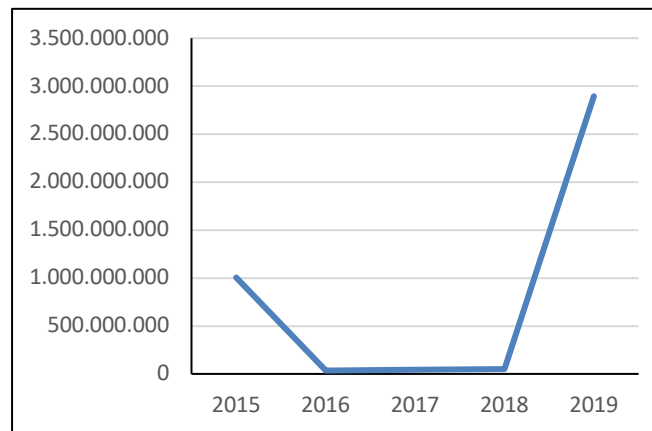Source: Central Java Regency/City Statistics Agency 2015-2019
Figure 5 Growth in the Number of Tourism Objects in Central Java 2015 2019

The significant positive influence of the number of tourism objects on tourism retribution income can be seen in Figure 5 where the state of the growth of tourism objects in Central Java in 2015-2019 each year has increased but also decreased, however the increase in the number of tourism objects has not been balanced every year due to the large number of tourist enthusiasts who are interested in tourism that looking for places for vacation that are contemporary or instagramable so that each region continues to explore the potential of places that can be made into new tourist objects so that the number of tourist objects is always increasing. If the number of tourist attractions increases, this will certainly have an impact on increasing tourism retribution income as well.

In addition, the tourist facilities in Central Java which include natural tourism, arts and culture can attract tourists to visit Central Java. Tourist facilities that are still under development every year will provide tourists with many travel options so that the local government can better offer the charm and uniqueness of tourism objects in Central Java in terms of culture and geography. This means that the number of tourism objects has a good impact on increasing income in the tourism sector. Hence, increasing the number of tourism objects will also increase the tourism retribution income from each of these tourism objects.

3) Number of Tourists on Levy

The results of the analysis in table 10 show a positive but not significant effect on tourism retribution in Central Java. With the variable number of tourists has a value of t statistic (1,586609) > t table (1,973852) with a probability value of 0,1149 > significant level (α = 5%) and the coefficient of 025348, this shows that every increase of 1 tourist will decrease the retribution income by 0,025348 million.

Source: Central Java Regency/City Statistics Agency in Central Java 2015 2019
Figure 6 Growth in the Number of Central Java Tourists in 2015-2019

Based on Figure above, it can be seen that the growth in the number of tourists who experienced an unbalanced increase and decrease caused it not to have a big enough impact on the acceptance of regional levies, this is due tourists who come to Central Java are not only for the purpose of traveling for tourism. However, tourists who come do not rule out the possibility that they are only for business purposes and then return to their country again or to their regions so that tourists themselves do not directly affect tourism retribution income. Nevertheless, it does not rule out the possibility that tourists have a significant effect on regional retribution income, as stated by Pleanggra & Yusuf AG (2012) that the number of tourists has a significant positive effect on tourism levies in 35 districts/cities in Central Java. This is reinforced by Murti Handayani's research which states that the number of tourists has a significant positive effect on tourism retribution income. This is also in line with research conducted by Rizal & Priyono (2016) which shows that the number of tourists has a significant positive effect on the regional income of the Surabaya Tourism Office.

4.1.4. F test

Based on the value of T statistic 177,1934 and the probability is 0,00000. Since the probability value < (α = 0.05), so it can be concluded that all variables of the number of hotels, the number of tourism objects and the number of tourists simultaneously have a significant effect on tourism retribution. Previous studies have also proven this result, which revealed the number of tourist objects, the number of tourists and the number of hotels simultaneously have an impact on retribution income, because all the variables used have a significant effect on tourism retribution (Murti Hadayani, 2012), this is in line with Sabrina (2018) which shows that the number of tourist facilities, the number of tourists and the number of hotels all have an impact on income in a tourism industrial sector (Sabrina, 2018).
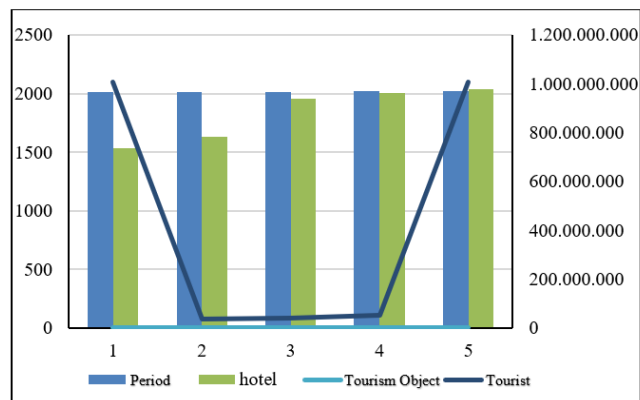
Figure 7 Growth in Tourism Objects, Number of Hotels, and Tourists of Central Java 2015-2019

The simultaneous influence of the variable number of tourism object, number of hotels, number of tourists in 2015-2019 can be seen in Figure 7above that from each of these variables from 2015-2019 always increases despite experiencing fluctuating growth but can still contribute to income tourism fees. An increase in the number of tourism objects will have a direct impact on the growth of tourists so that if domestic and foreign tourists increase the need for tourists when traveling such as hotels or inns, which will directly increase regional retribution income, especially the tourism sector, so it can be said that in this study all independent variables simultaneously affect the dependent variable.

5. CONCLUSION

To sum up everything that has been stated so far, the following conclusion can be drawn in this study, namely : The number of tourism objects has a positive and significant influence on tourism levies in Central Java in 2015-2019. Meanwhile, the number of tourists has no effect on tourism levies in Central Java in 2015-2019. The number of hotels has a negative and significant influence on tourism levies in Central Java in 2015-2019. The variables of the tourism object, the number of tourists, and the number of hotels simultaneously affect the tourism levy in Central Java in 2015-2019.

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