

Public Perception of Bicycle Tax as a Source of Original Regional Income in DIY Province's Budget

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ABSTRACT: Bicycles are an alternative transportation as well as a means of exercising. Starting in May 2020 the public interest in cycling has increased. This has been seen since the Covid-19 pandemic. In the past, bicycle taxes were a source of Regional Cash Income, which is now known as Regional Original Income (PAD). The bicycle tax has the potential to increase PAD. This study aims to test and analyze how the public's perception of the bicycle tax as a source of PAD in the DIY Provincial APBD. The method used is a mixed method, namely testing quantitatively and qualitatively. Quantitative testing uses variables of knowledge (cognition) and experience with perceptions using descriptive statistical analysis tools and correlation tests. The qualitative method uses descriptive analysis tools with a codification model on the interview transcripts. The data was collected through filling out a questionnaire (google form) and interviews. The quantitative test results show that most respondents have a deal perception that bicycle tax can be used as a source of PAD in the DIY Provincial APBD. Meanwhile, the qualitative test results show that: (1) bicycle users should be appreciated for reducing carbon emissions; (2) it is necessary to improve the governance of local tax collection because it is not optimal yet; (3) regions must increase transparency and accountability in APBD management; and (4) enhancing the human resources of regional tax officials must be carried out, in order to explore the potential that can increase PAD.

KEYWORDS: APBD, Bicycle Tax, Regional Tax, PAD

1. INTRODUCTION

Bicycles as a means of transportation have been widely used by the public in recent months. People use it more as a means of exercising. This is increasingly widespread with the occurrence of the Covid-19 pandemic, which was announced by the government since March 2, 2020.

The occurrence of the Covid-19 pandemic has an impact on people's lives, including lifestyle. The Covid-19 pandemic has forced people to adapt in every way to avoid being exposed to the disease. One of the measures taken is an instruction from the government to stay at home as much as possible, not to leave the house if there is no urgent need, to avoid crowds. Some regions have even implemented strict Large-Scale Social Restrictions (PSBB). After approximately three months (the period from March 2020 to June 2020), easing began. The government's main reason for easing is so that the wheels of the community's economy can continue to run.

The easing of the PSBB was accompanied by a health protocol which was later referred to as "adaptation of new habits", which means that people can return to their activities by observing the procedures for preventing the transmission of Covid-19. One of the lifestyles that appear in people's lives in the face of new habits is cycling. We can clearly see that bicycle users are starting to fill the streets in big cities in Indonesia, and if we access the existing media, there is almost no news about the use

of bicycles. One researcher observed that bicycle shops were filled with visitors who wanted to buy bicycles.

Julian (2020) in the Kompas daily reported that the Covid-19 pandemic that hit Indonesia since March 2020 was a heavy blow for some manufacturing industries. The scale of consumer priorities shifted to one of the causes of the weakening demand for a number of manufactured goods. However, this has the opposite effect for the domestic bicycle industry. The demand for bicycles has soared amid the Covid-19 pandemic. This symptom is felt by a number of local bicycle manufacturers in the country. Sales growth has doubled when compared to the usual days of the month. This happened after the government started easing PSBB.

Julian (2020) reports from the results of his interviews with various parties, among others, estimating that the increase in demand and use of bicycles is caused, among others, by the boredom that some people get due to reduced activities outside the home. The increase in demand for bicycles does not only occur in big cities, but also occurs fairly evenly in small towns.

Taxes on bicycle ownership by the community can be a source of local revenue in addition to revenue for the central government because bicycles are also taxable goods, namely Value Added Tax (VAT). Tax revenue can increase revenue in the APBD. If this tax assessment is enforced, then the community (public) bicycle owners will become tax subjects

who will be obliged within the stipulated time to pay the tax as determined by the local government.

Although the bicycle tax collection was denied by the Ministry of Transportation (kompas.com), the reports that appeared in the mass media were able to evoke the "collective memory" of the community, especially for those who had experienced the bicycle tax. This phenomenon becomes interesting to study, because the mass media is a research laboratory for social sciences (Bungin, 2014:31).

2. RESEARCH METHOD

The research methodology used in this study is a mixed methods method that combines two approaches, namely quantitative and qualitative approaches. Mixed methods research is an approach that combines qualitative and quantitative approaches (Creswell, 2010: 5). According to Sugiyono (2011: 18) mix methods aim to obtain more comprehensive, valid, reliable and objective data.

The emergence of this mixed methodology was initiated by efforts to combine quantitative and qualitative data (Creswell 2010:22). This was further strengthened by Tashakkori and Teddi in their Mixed Methodology stating that combining qualitative and quantitative approaches emerged after a prolonged debate between the two paradigms that guided the researchers, both paradigms were positivist/empirical which became the conceptual basis of quantitative methods and constructivist/phenomenological paradigms which forms the basis of the qualitative methodology (2010: 3-4).

Creswell (2010:313) states that one of the strategies in mixed methods research is sequential explanatory techniques or gradual combination techniques. In a gradual combination technique, the researcher will combine the data found from one method with another method, starting with collecting and analyzing quantitative data, followed by collecting and analyzing qualitative data, which is built on the initial quantitative results. The main priority is on quantitative data which is the largest respondent in this study.

This study begins by collecting data through questionnaires to measure public knowledge about taxation, especially local taxes, and to find out how collective memory is about the experience of how the bicycle tax period was applied. The next step is to conduct interviews with respondents who represent the local government in this case an official from the Regional Revenue Service, and one of the representatives from the community, in this case a member of the DPRD.

Analysis of the data used in the quantitative methodology is to use correlation because the data used is Likert scale ordinal data from the questionnaire. While the qualitative data analysis is by coding the interview transcripts to understand the direction of information from the informants. The direction of the information is then compared with the data from the questionnaire results to become a triangulation of data between the information obtained through the questionnaire and the information obtained through interviews.

3. RESULT AND DISCUSSION

Public perception is obtained from respondents' statements through determining the answer choices for each statement in the questionnaire. Respondents in this study were the general public in the province of DIY. Table 1 shows the processed results of respondents' answers.

Table 1. Respondent’s Statement

	Pernyataan Responden	1	2	3	4	5	6	Nilai Rata-rata
a	Kesadaran membayar pajak	2,895	3,514	3,157	3,181			3,187
b	Pengetahuan pajak daerah	3,333	3,181	3,190				3,235
c	Pengetahuan Pajak sepeda							
	1. Ya	51,90%	30,95%	40,00%				40,95%
	2. Tidak	48,10%	69,05%	60,00%				59,05%
d	Persepsi atas pajak sepeda	2,633	3,014	2,676	2,490	3,081	2,590	2,748
	Rata-rata nilai a, b, dan d							3,057

Source: Data diolah 2020

Respondents' perceptions were measured by a Likert scale which scored 1 for the statement of the respondent who strongly disagreed with the statement submitted in the questionnaire, and 4 for strongly agree, except for statement c. Table ... shows that the average respondent agrees (score 3.057) to the bicycle tax as a source of original regional income in DIY province's budget.

Regarding the need for awareness in paying taxes, the average respondent agreed (value 3.187) with. The lowest value (2.895) is in statement number 1 (one) which states that taxes are stipulated by law and can be imposed, with a value of less than 3. This indicates that respondents do not fully agree that coercion is needed in paying taxes. The highest score (3.514) is in statement number 2 which contains paying taxes is a form of participation in development. Respondents more than agree (close to strongly agree) to participate in development through paying taxes.

On average, respondents do not know (value 59.05%) that in Indonesia a tax on bicycles has been imposed. The highest score (69.05%) is in statement number 2 (two) which states about knowledge that a bicycle tax has been imposed in Indonesia. Most of the respondents did not know it.

On average, respondents do not fully agree (close to agree, score 2.748) with the need for the bicycle tax to be implemented. The lowest score (2.490) is in statement number

4 (four) which states that they will happily and voluntarily pay the bicycle tax if it is enforced. Respondents are not happy and voluntarily in paying bicycle tax. The highest score (3.081) is in statement number 5 (five) which states that the bicycle tax will burden the community. Respondents agree with this.

4. CONCLUSION AND RECOMMENDATION

Conclusions that can be described in this study include the following:

a. The public perception of the bicycle tax as a source of Regional Original Revenue in the DIY Provincial APBD is agree (good).

b. Cyclists should be appreciated for participating in reducing carbon emissions, and it is a health investment that has an impact on many sectors.

c. It is necessary to improve governance regarding local tax collection which is still not optimal, for example hotel and restaurant taxes.

d. Regions must further increase transparency and accountability in the management of APBD so as to optimally increase PAD and reduce dependence on the Central Government.

e. It is absolutely necessary to increase the HR of the Regional Tax Apparatus, in order to explore the potential that exists in the region in order to increase PAD.

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