

Analysis of Property Tax Revenues Before and During the Covid-19 Pandemic in Sukabumi

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ABSTRACT

The problem that occurred during this pandemic, many people were affected by it, including the company so that the community's income was also reduced to the company. This study aims to find out the Income-tax of property in Sukabumi Regency before the existence of Covid-19 and at the time of Covid-19. The method used in this research is a qualitative method with data collection techniques in the form of direct interviews and data collection directly at the Sukabumi District Revenue Agency office. Based on the results of research conducted that the Property Tax Revenues in District Sukabumi did not always reach the target set in the fiscal year. The target is fulfilled every year because of the receivables in the previous year that he withered in the following years as well as during the pandemic covid-19 even though the target of property tax revenues was lowered and given a stimulus to the taxpayer, in October has exceeded the specified target.

Keywords: Property tax revenues, covid-19

Introduction

In general, a State wants to prosper its people but requires considerable funds in building a State that can prosper its people. Indonesia has various revenue sectors including oil and non-oil and gas. One of the tax revenue sectors, which is a supporting sector for the government to realize the plan for the welfare of the people (Wisnumurti et al., 2018).

State revenue from this tax is one of the largest income and very influential in national development. In July 2020, state revenues reached Rp. 922.2 trillion or 54.3 percent of the target of changes in the State Budget in President Rules No. 72 the Year 2020 amounting to Rp. 1,669.9 trillion. Therefore, the tax sector revenues continue to be developed, updated, and refined to improve the prosperity and welfare of the community to realize the role of national development (Agustina et al., 2019).

Tax is one of the main sources of state revenue for national implementation and development, the tax also serves to finance state expenditures such as providing various facilities including educational facilities, health, infrastructure, and other public services. Likewise, the tax system is constantly updated to make it better.

However, at the beginning of March 2020, Indonesia got covid-19 which has a huge impact on the global economy including in the taxation sector, various efforts are made to restore the Indonesian economy, one of which is from property taxes, to stabilize the economy during the covid-19 pandemic, to ease the economic burden on the community (Dhajalante et al., 2020).

One of them is in Sukabumi district, Sukabumi Regency Government through Sukabumi regent issued a policy for Property Tax, in a letter issued by Sukabumi Regent No. 973/Kep.686-Bapenda/2020 on August 31, 2020, which contains the provision of incentives to taxpayers and the elimination of administrative fines in the form of interest, fines in the form of reductions, and

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removing administrative sanctions of interest and fines for taxpayers on arrears in 2015 until 2020. (Sukabumi District Government, 2020)

Based on the fiscal year, namely, from January to December, the target revenue of Property Tax in Sukabumi district in 2019 amounted to IDR 59,913,627,500 with taxpayers as much as 1,205,654 with the realization in 2019 of IDR 53,640,707,858 with the number of taxpayers 1,110,878 remaining targets amounting to IDR 6,272,919,642 with taxpayers 94,776. As well as the target of Property Tax in 2020 of IDR 75,253,498,902 with a total taxpayer of 1,236,175, but with this pandemic, the target in 2020 is lowered to IDR 51,000,000,000 with a total taxpayer of 1,236,175.

The problems that occurred during this pandemic were many people who were affected, including the company, so that the community's income also decreased in the company, so that the community's obligation to pay taxes was reduced by obediently paying taxes so that taxpayers did not implement it. their obligation to pay taxes. it can be seen from the comparison of the table of land and building tax income in 2019 and 2020 that there are still many in arrears.

Research Purposes

1. To know your property tax revenue before the pandemic.
2. To know your property tax revenue after the pandemic.
3. Knowing the efforts of the Sukabumi district government to ease the burden on taxpayers in carrying out their obligations to pay Property Tax.

Literature Review

Tax

According to Rochmat Soemitro quoted in the book, Mardiasmo explained that taxes are people's dues for state coffers imposed under the law without obtaining reciprocal services directly used to pay for public expenditures. So, it can be concluded that taxes are coercive and do not directly get reciprocal (counter-achievement).

Based on The Law on Local Taxes and Local Levies year, 2009 Article 1 said that tax is a mandatory contribution to the Region owed by a person or entity that is forceful under the Law, without obtaining direct rewards and used for regional purposes for the maximum prosperity of the people. So, it can be concluded that in the local tax levied by the local government to individuals or entities, which are coercive and do not get reciprocal directly, and used for the benefit of the region.

Property Taxes

According to Marihot Pahala Siahaan property tax, controlled and or utilized by individuals or entities, except areas used for plantation, forestry, and mining business activities.

Property Tax Object

The imposition of Earth Tax Object and Urban and Rural Buildings are:

1. The neighborhood street, which is located in a block with hotels, factories, and emplacement.
2. Highway
3. Swimming Pool
4. Fancy fence
5. Sports Venues
6. Pier
7. Luxury Garden
8. Oil, water, and gas storage/refineries, oil pipelines
9. Tower

Not the object of property tax

On these property taxes, not all are taxed. If it is not taxed if the object of tax meets the provisions that are.

1. Land or buildings used by the government
2. Land or buildings are used for the public interest in various fields, be it in the fields of ibadah, social, health, education, and culture. By not intending to profit on the object of such taxes.
3. Used for graves, historical relics, and so on.
4. Protected forests, nature reserve forests, tourist forests, national parks, development lands that are squeezed by villages, and state lands that have not been burdened with rights.
5. Used by diplomatic representatives and consulates based on reciprocal treatment
6. Used by international institutions established based on financial meter regulations.

Subject and taxpayers

The object of the tax is a person or entity who has the right to the earth and buildings and benefit the earth and owns controls and benefits the earth, then the proof of ownership is not only payment/payment of taxes only. Thus the subject of tax and taxpayers is to be on the same self.

Basic taxation

The basis of the taxation is based on the Selling Value of Tax Object, which is the average price obtained from a reasonable buying and selling transaction, the amount of the selling value of this tax object is determined every three years by the Directorate General of Taxation on behalf of the Minister of Finance taking into account the opinion of the Governor / Mayor / Regent who is the local government.

The selling value of the taxable object

Is the amount of Selling Value of Tax Object where the taxpayer is not owed tax, meaning that if the taxpayer has a tax object but the value is below the then the taxpayer is freed from tax payments.

Tax rate

The tax rate is determined by the respective local governments, in Sukabumi districts the earth and building tax rates are set as follows, If the selling value of the tax object is up to 1,000,000,000.00 (one billion rupiahs) then it is set at 0.11% (zero point eleven percent) per year and if the selling value of the tax object is above IDR 1,000,000,000.- (one billion rupiahs) is set at 0.25% (zero point twenty-five percent) per year.

Calculations

The calculation of building earth tax determines the tax payable by multiplying the land and building tax rate based on taxation after deducting is not taxable.

Tax period and when tax is owed

The tax year is a long period that is in 1 (one) calendar year. As well as on taxes owed according to the state of the tax object that is as of January 1.

Tax collection

In the tax collection can not be or prohibited to be wasted, meaning the process of tax collection activities can not be submitted to the third party.

Material and Methods

The method used in this research is entitled Analysis of Land and Building Tax Revenue Before and During the Covid-19 Pandemic in Sukabumi Regency, this is a qualitative method, a qualitative research method is the collection of data in a natural atmosphere to interpret the phenomena that occurred in 2019 where the researcher is the key instrument. , by collecting and using interview techniques, data collection at the Sukabumi Regency Revenue Service, this research was conducted on November 11, 2020

Results and Discussion

Property Tax before the covid-19 pandemic in Sukabumi

Based on the collection of taxes collected by the central and local governments, and in its implementing rules implemented by the Directorate General of Taxes under the Ministry of Finance of the Republic of Indonesia with the aim of financing state households and based on law No. 28 of 2009. The region is a unity of the legal community that has the boundaries of the territory authorized to regulate and manage public affairs kat in the system of the Unitary State of the Republic of Indonesia with the boundaries of the territory, each region can be creative to obtain a source of revenue to finance every regional expenditure, one of which is property tax. Property Tax has been determined to be one of the district/city taxes, if a district/city has no local regulations on Property Tax then the collection becomes the authority of the central government. However, on June 29, 2012, Sukabumi regent set local regulation number 23 of 2012 on Property Tax for Sukabumi area. (Siahaan, 2016).

Sukabumi Regency is located between 106^o49 until 107^o East Longitude 60^o57 - 70^o25 South Latitude with the northern boundary with Bogor Regency, South by Indonesian Ocean, West with Lebak Regency, and East with Cianjur Regency. Sukabumi Regency is the second-largest regency in Java after the Banyuwangi regency and the largest regency in West Java, with an area of 4,162 km², consisting of 47 sub-districts and 364 villages and 3 villages. (Provincial Government Jabar)

Economic growth in Sukabumi Regency in 2019 reached 5.75 percent, based on data obtained from the Central Statistics Agency Sukabumi regency, during the last five years the highest economic growth occurred in 2016 at 5.85 percent and the lowest of 4.91 percent in 2015. Meanwhile, in 2019, the economic growth rate reached 5.75 percent.

Sukabumi Regency government continues to innovate to increase revenues in the local tax sector, one of which is in the property tax sector, Sukabumi district government slices the payment system of Earth and Rural Buildings and Urban Online Barcode-based to make it easier for people in the information of local tax payments thus the Sukabumi district government insure ginkan (Sukabumi Kab. 2019).

Property Tax Target has a provision dan realization of fiscal year 2019, the target of Property Tax of IDR 59,913,627,500 with taxpayers 1,205,654 with the realization of income of IDR 53,560,707,858 with taxpayers 1,110,878, with the remaining realization of IDR 5,272,919,642 with taxpayers 94,776. so according to Mr. Robes of the Property Tax Collection and Management section, each year on the earth and building taxes of these 47 subdistricts is not always paid off, with the remaining realization suspended into receivables in 2019, shrinking the receivables that at least every year there must be a payment. So, every year, this collateral is always fulfilled even though it does not reach the target because the receivables in the previous year cover the target in the following year.

Table 1. The realization year 2019

NO	Sub-District	Provisions		Realization Until This Month		Rest of The Provisions	
		WP	RP	WP	RP	WP	RP
1	WARUNGIARA	25757	Rp 779.737.788	23473	Rp 727.256.446	2284	Rp 52.481.342
2	PABUARAN	36965	Rp 897.636.687	28854	Rp 712.056.649	8111	Rp 185.580.038
3	NYALINDUNG	34571	Rp 925.687.454	34432	Rp 874.095.715	139	Rp 51.591.739
4	N A G R A K	37419	Rp 1.683.652.770	32651	Rp 1.456.004.287	4768	Rp 227.648.483
5	LENGKONG	20769	Rp 852.873.417	19791	Rp 803.271.015	978	Rp 49.602.402
6	KEBONPEDES	12149	Rp 601.335.659	11415	Rp 551.587.004	734	Rp 49.748.655
7	KALIBUNDER	27260	Rp 656.197.884	27260	Rp 665.450.487	0	-
8	KALAPANUNGGAL	24160	Rp 661.532.783	24159	Rp 662.985.351	0	-
9	KADUDAMPIT	20037	Rp 892.602.454	20030	Rp 867.086.821	7	Rp 25.515.633
10	KABANDUNGAN	19521	Rp 344.491.456	19494	Rp 329.631.157	27	Rp 14.860.299
11	PALABUHANRATU	43949	Rp 4.103.766.273	35011	Rp 3.267.493.714	8938	Rp 836.272.559
12	PARAKANSALAK	15684	Rp 600.860.513	15683	Rp 599.711.146	1	Rp 1.149.367
13	PARUNGKUDA	21240	Rp 2.663.490.778	19452	Rp 2.466.782.742	1788	Rp 196.708.036
14	WALURAN	14488	Rp 390.109.922	14485	Rp 388.723.735	3	Rp 1.386.187
15	TEGALBULEUD	23386	Rp 996.913.655	23383	Rp 994.358.629	3	Rp 2.555.026
16	SURADE	52874	Rp 1.029.492.260	49564	Rp 959.305.499	3310	Rp 70.186.761
17	SUKARAJA	30919	Rp 2.173.412.302	21677	Rp 1.657.452.503	9242	Rp 515.959.799
18	SUKALARANG	16387	Rp 2.151.197.871	13364	Rp 1.987.613.269	3023	Rp 163.584.602
19	SUKABUMI	16104	Rp 1.836.043.465	11585	Rp 1.444.593.520	4519	Rp 391.449.945
20	SIMPENAN	28530	Rp 900.693.699	27496	Rp 692.290.185	1034	Rp 208.403.514
21	SAGARANTEN	40571	Rp 811.325.681	40379	Rp 807.791.925	192	Rp 3.533.756
22	PURABAYA	28060	Rp 586.928.001	27658	Rp 578.508.149	402	Rp 8.419.852
23	JAMPANGTENGAH	41281	Rp 1.313.842.200	38227	Rp 1.172.201.969	3054	Rp 141.640.231
24	JAMPANGKULON	34428	Rp 664.064.493	34355	Rp 665.210.963	0	-
25	GUNUNGGURUH	18046	Rp 867.168.324	15823	Rp 749.571.657	2223	Rp 117.596.667
26	CICANTAYAN	24000	Rp 1.295.173.184	23858	Rp 1.172.170.334	142	Rp 123.002.850
27	CIBITUNG	17859	Rp 248.855.463	17151	Rp 237.490.947	708	Rp 11.364.516
28	CIBADAK	29456	Rp 2.916.708.979	25379	Rp 2.574.527.254	4077	Rp 342.181.725
29	CIAMBAR	16812	Rp 936.260.806	16633	Rp 929.366.048	179	Rp 6.894.758
30	CARINGIN	21487	Rp 694.937.501	21153	Rp 681.280.572	334	Rp 13.656.929
31	C I R A C A P	30381	Rp 683.695.002	29271	Rp 659.895.471	1110	Rp 23.799.531
32	C I D O L O G	16825	Rp 509.511.397	16815	Rp 507.305.116	10	Rp 2.206.281
33	C I D A H U	25165	Rp 1.744.566.953	22841	Rp 1.461.417.858	2324	Rp 283.149.095
34	BOJONGGENTENG	11920	Rp 527.974.088	11489	Rp 489.420.867	431	Rp 38.553.221
35	CICURUG	33656	Rp 6.749.380.188	29895	Rp 6.130.623.615	3761	Rp 618.756.573
36	CIDADAP	11383	Rp 334.122.592	9415	Rp 282.507.687	1968	Rp 51.614.905
37	CIEMAS	36855	Rp 1.319.112.709	32549	Rp 1.172.775.729	4306	Rp 146.336.980
38	GEGERBITUNG	20360	Rp 739.247.852	20344	Rp 702.977.528	16	Rp 36.270.324
39	CURUGKEMBAR	23986	Rp 469.655.926	23985	Rp 471.617.951	0	-
40	CISOLOK	33215	Rp 1.250.457.776	29776	Rp 1.034.168.415	3439	Rp 216.289.361
41	CISAAT	33234	Rp 2.258.109.491	29934	Rp 2.046.031.806	3300	Rp 212.077.685
42	CIREUNGHAS	17656	Rp 734.323.575	10801	Rp 389.742.703	6855	Rp 344.580.872
43	CIMANGGU	14373	Rp 240.621.190	14373	Rp 240.621.190	0	Rp -
44	CIKIDANG	19392	Rp 1.011.314.151	17356	Rp 869.119.443	2036	Rp 142.194.708
45	CIKEMBAR	37493	Rp 4.413.578.556	37005	Rp 4.253.130.701	488	Rp 160.447.855
46	CIKAKAK	21750	Rp 890.295.712	21464	Rp 806.980.063	286	Rp 83.315.649
47	BANTARGADUNG	23841	Rp 560.666.620	19690	Rp 446.502.023	4151	Rp 114.164.597
	Total	1205654	Rp.59.913.627.500	1110878	Rp 53.640.707.858	94776	Rp 6.272.919.642

Property tax at the time of the covid-19 pandemic in Sukabumi.

In 2020, the covid-19 pandemic will not only affect the economy, but also affect the taxation sector, one of which is on property taxes, the target of Property Tax in 2020 is purely set at IDR 75,253,498,902 with 1,236 taxpayers, but in a pandemic, the government provided the stimulus and lowered the target to 51,000,000,000 with the same number of the taxpayer. At the end of October, the realization in property taxes reached 56,124,692,969.

Table 2. Realization year 2020

NO	SUB-DISTRICT	PROVISIONS		REALIZATION until THIS MONTH		REST OF THE PROVISIONS	
		WP	RP	WP	RP	WP	RP
1	WARUNGKIARA	25859	Rp 1.077.144.854	18573	Rp 811.534.939	7286	Rp 265.609.915
2	PABUARAN	36859	Rp 1.200.557.251	25243	Rp 754.667.529	11616	Rp 445.889.722
3	NYALINDUNG	34533	Rp 1.361.898.356	31441	Rp 1.172.475.483	3092	Rp 189.422.873
4	N A G R A K	37505	Rp 2.180.290.854	29368	Rp 1.737.788.156	8137	Rp 442.502.698
5	LENGKONG	20738	Rp 879.507.764	13328	Rp 596.438.516	7410	Rp 283.069.248
6	KEBONPEDES	12077	Rp 780.609.091	9723	Rp 597.805.585	2354	Rp 182.803.506
7	KALIBUNDER	28907	Rp 706.393.132	19125	Rp 445.440.159	9782	Rp 260.952.973
8	KALAPANUNGGAL	24276	Rp 887.023.983	24265	Rp 875.680.679	11	Rp 11.343.304
9	KADUDAMPIT	20084	Rp 1.177.389.598	17465	Rp 980.324.003	2619	Rp 197.065.595
10	KABANDUNGAN	19847	Rp 492.344.896	14357	Rp 315.186.209	5490	Rp 177.158.687
11	PALABUHANRATU	44193	Rp 4.965.659.278	21152	Rp 3.505.328.110	23041	Rp 1.460.331.168
12	PARAKANSALAK	15826	Rp 801.467.923	14732	Rp 712.200.711	1094	Rp 89.267.212
13	PARUNGKUDA	21702	Rp 2.870.363.447	16124	Rp 2.303.906.141	5578	Rp 566.457.306
14	WALURAN	14869	Rp 545.530.020	10128	Rp 316.323.295	4741	Rp 229.206.725
15	TEGALBULEUD	34501	Rp 1.501.175.715	20129	Rp 664.316.929	14372	Rp 836.858.786
16	SURADE	53212	Rp 1.423.878.265	36259	Rp 760.554.936	16953	Rp 663.323.329
17	SUKARAJA	32137	Rp 2.830.847.886	16700	Rp 1.766.703.862	15437	Rp 1.064.144.024
18	SUKALARANG	16504	Rp 2.622.223.572	11296	Rp 2.163.782.780	5208	Rp 458.440.792
19	SUKABUMI	16249	Rp 2.246.834.678	10467	Rp 1.427.830.641	5782	Rp 819.004.037
20	SIMPENAN	28791	Rp 1.180.170.777	23826	Rp 754.020.044	4965	Rp 426.150.733
21	SAGARANTEN	40672	Rp 1.284.313.012	30847	Rp 967.009.524	9825	Rp 317.303.488
22	PURABAYA	28112	Rp 818.293.956	24730	Rp 732.722.245	3382	Rp 85.571.711
23	JAMPANGTENGAH	41374	Rp 1.770.830.577	32123	Rp 1.312.172.065	9251	Rp 458.658.512
24	JAMPANGKULON	34495	Rp 919.140.075	34494	Rp 915.843.915	1	Rp 3.296.160
25	GUNUNGGURUH	18780	Rp 1.258.886.820	14062	Rp 965.722.916	4718	Rp 293.163.904
26	CICANTAYAN	24282	Rp 1.478.737.347	16532	Rp 1.042.431.366	7750	Rp 436.305.981
27	CIBITUNG	26682	Rp 700.185.831	18390	Rp 471.375.820	8292	Rp 228.810.011
28	CIBADAK	29977	Rp 3.308.391.280	18882	Rp 2.402.356.999	11095	Rp 906.034.281
29	CIAMBAR	16844	Rp 1.174.255.811	15245	Rp 572.512.000	1599	Rp 601.743.811
30	CARINGIN	21513	Rp 924.079.696	13646	Rp 629.795.411	7867	Rp 294.284.285
31	C I R A C A P	30274	Rp 951.786.046	25434	Rp 828.439.853	4840	Rp 123.346.193
32	C I D O L O G	16744	Rp 688.892.683	16740	Rp 623.869.357	4	Rp 65.023.326
33	C I D A H U	26098	Rp 2.113.485.841	15651	Rp 1.476.493.596	10447	Rp 636.992.245
34	BOJONGGENTENG	11947	Rp 693.247.352	11930	Rp 639.946.254	17	Rp 53.301.098
35	CICURUG	34244	Rp 7.328.776.894	19901	Rp 5.707.786.300	14343	Rp 1.620.990.594
36	CIDADAP	11369	Rp 448.405.884	6114	Rp 214.442.741	5255	Rp 233.963.143
37	CIEMAS	37014	Rp 1.793.719.360	27587	Rp 1.216.755.432	9427	Rp 576.963.928
38	GEGERBITUNG	20470	Rp 1.048.236.598	20449	Rp 961.717.050	21	Rp 86.519.548
39	CURUGKEMBAR	24018	Rp 659.558.127	18968	Rp 500.651.271	5050	Rp 158.906.856
40	CISOLOK	33523	Rp 1.728.918.228	26301	Rp 1.239.505.925	7222	Rp 489.412.303

To be continued

41	CISAAT	33449	Rp	2.571.856.963	24100	Rp	1.976.404.404	9349	Rp	595.452.559
42	CIREUNGHAS	17716	Rp	984.530.285	10790	Rp	494.216.726	6926	Rp	490.313.559
43	CIMANGGU	14410	Rp	335.194.376	14410	Rp	335.194.376	0	Rp	-
44	CIKIDANG	19694	Rp	1.411.443.833	16348	Rp	1.144.836.766	3346	Rp	266.607.067
45	CIKEMBAR	37960	Rp	5.215.134.176	30525	Rp	4.743.677.168	7435	Rp	471.457.008
46	CIKAKAK	21883	Rp	1.114.108.814	19756	Rp	962.005.554	2127	Rp	152.103.260
47	BANTARGADUNG	23962	Rp	797.777.697	10937	Rp	384.499.228	13025	Rp	413.278.469
	Total	12361	Rp	75.253.498.902	91859	Rp	56.124.692.969	317582	Rp	19.128.805.933
		75			3					

The efforts of the Sukabumi Regency government in easing the burden on the people of Sukabumi Regency.

To ease the economic burden on the community, the Regent of Sukabumi issued Decree No. 973/Kep.686-Bapenda/2020 concerning Intensive Provision to Taxpayers and Elimination of Administrative Fines in the Form of Interest, Fines for Taxpayers on Local Tax Arrears in the form of deduction and removing administrative interest sanctions and fines for taxpayers on arrears from 2015 to 2020.

1. As of May 1, June, July, August, there was a stimulus of 20%
2. However, on September 1-9, there was no stimulus, but on September 10, there was the stimulus in commemoration of the anniversary of Sukabumi district.
3. In October, Stimulus was given 15%
4. In November, a stimulus of 10% was given
5. In December, a stimulus of 5% was provided
6. And sanctions/fines are issued that are late to make payments.

Conclusion

It can be concluded that the Property Tax in Sukabumi district does not always reach the target set in the fiscal year but is always met every year, similarly, pandemic the government provides relief to taxpayers by providing stimulus and lowering the pure target in 2020, from IDR 75,253,498,902 to 51,000,000,000, but in October the target of property tax has exceeded the target to IDR 56,124,692,969. With the COVID-19 pandemic, the government has provided relief to taxpayers by providing stimulus and lowering the pure target in 2020, from IDR 75,253,498,902 to 51,000,000,000, however in October the property tax target has exceeded the target to IDR 56,124,692,969. With the stimulus, it will ease the burden of paying land and building taxes for the community because of the reduction.

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