

Tourist Mobility, Tourism Taxation, and Local Revenue Generation: Panel Evidence from Indonesia

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Abstrak

Penelitian ini bertujuan menganalisis hubungan antara kunjungan wisatawan mancanegara dan domestik, penerimaan pajak hotel dan restoran, serta PAD sektor pariwisata di Indonesia. Penelitian ini menggunakan pendekatan kuantitatif dengan data panel dari 18 kabupaten/kota yang dipilih melalui teknik purposive sampling berdasarkan karakteristik destinasi wisata dan kelengkapan data selama periode 2019–2024, sehingga menghasilkan 108 observasi. Analisis dilakukan menggunakan regresi data panel dengan Fixed Effects Model (FEM). Hasil penelitian menunjukkan bahwa kunjungan wisatawan mancanegara ($\beta = 0,287$; $p < 0,001$) dan wisatawan domestik ($\beta = 0,514$; $p < 0,001$) berhubungan positif dan signifikan dengan penerimaan pajak hotel. Selanjutnya, pajak hotel ($\beta = 0,436$; $p < 0,001$) dan pajak restoran ($\beta = 0,391$; $p < 0,001$) berhubungan positif dan signifikan dengan PAD sektor pariwisata. Temuan ini menegaskan pentingnya perpajakan pariwisata sebagai saluran fiskal yang menghubungkan mobilitas wisatawan dengan penerimaan daerah, serta memberikan implikasi bagi penguatan administrasi perpajakan dan optimalisasi kapasitas fiskal pemerintah daerah.

Abstract

This study examines the associations between international and domestic tourist arrivals, hotel and restaurant tax revenues, and tourism-sector OSR in Indonesia. Using a quantitative approach, the study analyses balanced panel data from 18 Indonesian regencies and cities selected through purposive sampling based on tourism destination characteristics and data availability during 2019–2024, yielding 108 observations. Panel regression analysis was conducted using the Fixed Effects Model (FEM). The findings reveal that international tourist arrivals ($\beta = 0.287$, $p < 0.001$) and domestic tourist arrivals ($\beta = 0.514$, $p < 0.001$) are positively and significantly associated with hotel tax revenue. Furthermore, hotel tax revenue ($\beta = 0.436$, $p < 0.001$) and restaurant tax revenue ($\beta = 0.391$, $p < 0.001$) are positively and significantly associated with tourism-sector OSR. These findings highlight tourism taxation as an important fiscal channel linking tourist mobility to local revenue generation, offering policy implications for strengthening tax administration and improving local fiscal capacity.

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INTRODUCTION

Fiscal decentralisation has increased local governments' responsibility to strengthen own-source revenue (OSR) as a foundation for regional fiscal sustainability and development financing (Oates, 1999; Bird & Vaillancourt, 1998; Sari & Hidayat, 2023). Under decentralised fiscal systems, local governments are expected to reduce dependence on intergovernmental transfers by expanding locally generated revenue sources and improving fiscal autonomy. These responsibilities become particularly important in regions with substantial tourism and cultural heritage assets, where local governments must balance economic development, public service provision, and the preservation of historical resources. Maintaining heritage infrastructure, protecting cultural assets, and supporting tourism-related public facilities may add fiscal responsibilities that require stable, sustainable revenue sources. Local revenue mobilisation therefore reflects not only fiscal autonomy but also a key factor in financing long-term regional development and heritage preservation. Recent studies emphasise that strengthening local taxation remains essential for fiscal resilience and sustainable regional development under fiscal decentralisation frameworks (Pandoyo, 2024; Rizki et al., 2026).

Among various local revenue sources, tourism-related taxation has attracted increasing attention because tourism generates economic transactions that can contribute to local government revenue. Tourism activities stimulate accommodation services, food and beverage consumption, transportation, entertainment, and other supporting industries, thereby expanding the potential local tax base (Nugroho & Numata, 2022; Setiawan et al., 2023). In regions characterised by historical attractions and cultural heritage assets, these economic opportunities coexist with public expenditure requirements associated with maintaining heritage sites, managing visitor activities, preserving historical infrastructure, and providing supporting facilities. These responsibilities may put additional pressure on local budgets, particularly when conservation needs rise without corresponding growth in locally generated revenue. From a public finance perspective, however, tourist arrivals do not automatically translate into higher fiscal capacity. Their fiscal relevance depends on how much tourism-related activity is taxable and how effectively local revenue administration captures it. Consequently, tourism taxation represents an important fiscal instrument through which tourism-related economic activities may support the financial capacity required for regional development and heritage-related public responsibilities.

This relationship can be understood through Fiscal Decentralisation Theory, Tax Effort Theory, and Fiscal Capacity Theory. Fiscal Decentralisation Theory emphasises the importance of locally generated revenue in supporting regional autonomy and financing decentralised public responsibilities (Oates, 1999; Bird & Vaillancourt, 1998). Tax Effort Theory suggests that local revenue performance depends not only on the availability of taxable economic activities but also on governments' ability to identify, administer, and collect potential tax revenues effectively. Similarly, Fiscal Capacity Theory highlights the relationship between regional economic potential and the institutional capacity to mobilise sustainable public revenue. These perspectives are particularly relevant to regions with cultural heritage assets because preservation responsibilities may require continuous expenditure while tourism-generated fiscal benefits remain dependent on the effectiveness of local taxation. Accordingly, increasing tourist mobility alone may be insufficient to strengthen fiscal performance unless accompanied by effective revenue mobilisation and tax administration.

The fiscal implications of tourism are particularly relevant in regions possessing historical and cultural heritage assets. Heritage tourism encompasses tourism activities linked to historical sites, cultural landscapes, traditional practices, and architecturally significant cultural resources (Timothy, 2018; Supriadi et al., 2024). In Indonesia, such assets are found in regions recognised through national cultural heritage frameworks, UNESCO designations, and government tourism development initiatives (UNESCO, 2023). Although these resources may generate economic opportunities through visitor expenditure and related business activities, their preservation also entails economic and social responsibilities. Conservation activities may require spending on structural maintenance, restoration, environmental management, visitor facilities, and protecting historically significant areas. Furthermore, inadequate preservation may threaten cultural identity, reduce the quality of public spaces, and undermine the long-term attractiveness of tourism destinations. These considerations support strengthening local fiscal capacity in regions where tourism development and heritage preservation

coexist. Nevertheless, heritage characteristics are treated in this study as contextual features of the selected regions rather than as directly measured explanatory variables.

Previous studies generally indicate that tourism development is positively associated with regional fiscal performance. Putri and Riyanto (2022) found that tourism development supports local revenue generation through increased economic activity. Rahmawati and Nugraha (2023) reported a positive association between international tourist arrivals and tourism-related revenue, while Oktaviani and Arifin (2023) highlighted domestic tourism's contribution to regional economic performance. Research focusing on local taxation has also identified hotel and restaurant taxes as important contributors to local revenue, particularly in tourism-dependent regions (Febriyanti & Trisnawati, 2023; Amalia & Nugroho, 2024). However, these relationships extend beyond revenue generation. In regions with historical and cultural assets, strengthening tourism-related revenue may improve governments' financial capacity to accommodate competing expenditure priorities, including infrastructure development, public services, and heritage preservation. Nevertheless, higher tax revenue does not necessarily imply that additional resources are allocated to conservation activities, as such allocations depend on local budgeting decisions and institutional priorities.

Despite these contributions, the existing literature reveals three important limitations. First, previous studies have largely examined direct relationships between tourism indicators and local revenue, offering limited insight into how tourism-related economic activities relate to specific local tax instruments. Second, empirical findings remain inconsistent, with some studies identifying positive relationships and others reporting weak or insignificant associations, potentially reflecting differences in visitor expenditure patterns, tax administration, and local revenue mobilisation capacity (Lestari, 2022; Wahyuni & Priyono, 2023). Third, the fiscal context of regions possessing heritage assets has received relatively limited attention, particularly regarding the coexistence of tourism-related revenue opportunities and public responsibilities associated with historical preservation (Timothy, 2018; Marlina et al., 2025). Although heritage conservation can increase expenditure requirements, existing evidence does not clearly explain how tourism-related taxation relates to local revenue performance in regions facing these broader development responsibilities. Addressing this gap requires examining the relationships among tourist mobility, local taxation, and revenue generation without assuming that heritage characteristics or conservation expenditure are directly captured by tourism and fiscal indicators.

Accordingly, this study examines the empirical relationships among international tourist arrivals, domestic tourist arrivals, hotel tax revenue, restaurant tax revenue, and tourism-sector own-source revenue across 18 selected Indonesian regencies and cities during 2019–2024. The selected regions possess recognised historical or cultural tourism characteristics, providing a relevant institutional context for examining tourism-related fiscal performance. Rather than measuring heritage preservation outcomes or estimating conservation expenditure, the study focuses on two interconnected empirical relationships: the association between tourist mobility and hotel tax revenue, and the association between hotel and restaurant tax revenues and tourism-sector OSR. This approach provides evidence on the fiscal relationships linking tourism-related economic activities to locally generated revenue, while recognising that heritage preservation is a broader public expenditure responsibility beyond the empirical scope of the analysis.

This study contributes to the literature in three ways. First, it extends fiscal decentralisation and local public finance research by examining the relationships among tourist mobility, tourism taxation, and local revenue generation within a fiscal capacity perspective. Second, it contributes to tourism taxation research by providing panel evidence from Indonesian regions possessing historical and cultural tourism assets, while distinguishing the contextual significance of heritage preservation from the fiscal variables directly examined. Third, it offers policy implications for strengthening local tax administration, improving revenue mobilisation, and enhancing fiscal capacity in regions where tourism development coexists with heritage-related public responsibilities. By identifying the relationships between tourist arrivals, tourism taxation, and locally generated revenue, the study provides a basis for understanding how tourism-related fiscal resources may support broader regional development priorities, including the long-term sustainability of cultural and historical assets.

METHODOLOGY

Research Design

This study employed a quantitative research design using a balanced panel dataset to examine the empirical relationships among tourist mobility, tourism-related taxation, and tourism-sector own-source revenue (OSR) in selected Indonesian regions. The research adopted an explanatory approach to investigate two interconnected fiscal relationships: the association between international and domestic tourist arrivals and hotel tax revenue, and the association between hotel and restaurant tax revenues and tourism-sector OSR. The analysis focuses on observable fiscal and tourism indicators rather than directly measuring heritage characteristics, conservation expenditure, or cultural preservation outcomes.

Panel data analysis was employed because the dataset combines cross-sectional observations across regions with annual observations over time. This approach provides greater observational variability and enables the estimation of relationships while accounting for unobserved regional characteristics (Gujarati & Porter, 2012; Baltagi, 2021). The Fixed Effects Model (FEM) was selected based on panel specification tests and its ability to control for time-invariant regional heterogeneity, including geographical characteristics, historical tourism assets, and persistent institutional differences that may influence fiscal performance (Wooldridge, 2021). Nevertheless, the study adopts an associational interpretation because fixed effects estimation does not independently establish causal relationships or eliminate all potential sources of endogeneity.

Population and Sample

The target population comprised Indonesian regencies and cities possessing recognised historical and cultural tourism assets. These regions were identified through cultural heritage designations, government tourism publications, and regional tourism profiles (Timothy, 2018; Supriadi et al., 2024). Heritage characteristics were used exclusively to establish the contextual relevance of the selected regions and were not operationalised as independent or dependent variables.

The study employed purposive sampling to select regions satisfying the following criteria:

1. The region possesses recognised historical or cultural tourism assets.
2. Annual tourism-sector OSR data are available for the observation period.
3. Annual hotel and restaurant tax revenue data are available.
4. Annual international and domestic tourist arrival data are available.
5. All required variables are consistently reported for 2019–2024.

Applying these criteria resulted in a final sample of 18 regencies and cities observed over six consecutive years, producing a balanced panel of 108 region-year observations. The sampling strategy prioritised data completeness and comparability rather than statistical representativeness of all Indonesian local governments. Consequently, the findings should be interpreted within the characteristics of the selected regions.

Table 1.
Sample of Heritage Tourism Destinations

No	Region	Heritage Tourism Characteristics
1	Kudus Regency	Islamic cultural heritage
2	Magelang Regency	Borobudur Heritage Area
3	Bangli Regency	Cultural landscape heritage
4	Karanganyar Regency	Historical and cultural attractions
5	Lebak Regency	Indigenous cultural heritage
6	Manggarai Regency	Traditional cultural heritage
7	Sleman Regency	Cultural and historical tourism
8	Tana Toraja Regency	Traditional heritage tourism
9	Banda Aceh City	Islamic historical heritage
10	Bandung City	Colonial heritage tourism
11	Denpasar City	Balinese cultural heritage
12	Makassar City	Historical urban heritage
13	Malang City	Colonial heritage tourism
14	Mataram City	Cultural heritage tourism

No	Region	Heritage Tourism Characteristics
15	Medan City	Historical urban tourism
16	Sawahlunto City	UNESCO World Heritage Site
17	Semarang City	Old Town Heritage District
18	Yogyakarta City	Cultural heritage destination

Source: Compiled by the authors based on UNESCO (2023), Ministry of Tourism publications, and regional tourism profiles.

Table 2.
Sample Selection Procedure

Selection Stage	Description
Initial population	Indonesian regions identified as heritage tourism destinations based on UNESCO designation, Ministry of Tourism publications, and regional tourism profiles.
Screening 1	Regions with recognised heritage tourism characteristics were retained.
Screening 2	Regions with complete annual data on international tourist arrivals, domestic tourist arrivals, hotel tax revenue, restaurant tax revenue, and tourism-sector own-source revenue during 2019–2024 were retained.
Screening 3	Regions with incomplete or inconsistent observations during the study period were excluded to obtain a balanced panel dataset.
Final sample	18 heritage tourism destinations (108 region-year observations).

Source: Processed data (2026)

Sample Selection Procedure

The sample selection process followed a purposive approach based on contextual relevance and data availability. Initially, Indonesian regencies and cities possessing recognised historical or cultural tourism assets were identified using UNESCO designations, Ministry of Tourism publications, and regional tourism profiles. The identified regions were subsequently screened for the availability of annual fiscal and tourism indicators throughout 2019–2024. Regions with incomplete or inconsistent observations were excluded to establish a balanced panel dataset. The final sample consisted of 18 regencies and cities, yielding 108 observations. This procedure ensured consistent regional and temporal coverage across the two empirical models.

Data Sources and Collection

This study utilised secondary data obtained from official Indonesian government sources. Annual hotel tax revenue, restaurant tax revenue, and tourism-sector OSR were obtained from regional government financial reports and local financial management agencies (BPKAD). International and domestic tourist arrival data were collected from Statistics Indonesia (BPS) and regional tourism statistical publications.

The observation period covered 2019–2024, encompassing the pre-pandemic year, the COVID-19 disruption during 2020–2021, and the subsequent recovery period. Because pandemic-related travel restrictions substantially affected tourist mobility and tourism-related economic activity, I incorporated a COVID-19 dummy variable into both regression models to account for the common disruption during the pandemic period.

The dataset was organised into a balanced panel structure, with each observation representing one region in a particular year. Fiscal indicators and tourist arrival data were matched by regional administrative boundaries and reporting year. Data consistency was assessed using the availability and comparability of the variables across the observation period.

Variable Measurement

The empirical framework employed two dependent variables. Hotel tax revenue was specified as the dependent variable in Model 1, while tourism-sector OSR was specified as the dependent variable in Model 2. The explanatory variables included international tourist arrivals, domestic tourist arrivals, hotel tax revenue, and restaurant tax revenue, depending on the model specification.

Tourism-sector OSR refers to locally generated fiscal revenue associated with tourism-related economic activities. Its operational definition must be distinguished from total regional OSR (PAD), which includes broader local revenue sources unrelated to tourism. In particular, the relationship

between tourism-sector OSR and hotel and restaurant tax revenues requires explicitly identifying the revenue components included in the dependent variable.

Tourism-sector own-source revenue (LNOSR) refers to the component of locally generated government revenue associated with tourism-related economic activities, as reported in regional financial records. Conceptually, this revenue may comprise receipts from accommodation and food-service taxation, tourism-related levies, and other eligible local fiscal instruments. The precise composition of LNOSR follows the revenue classifications recorded by the respective local governments and must be distinguished from total regional own-source revenue, which encompasses a broader range of fiscal sources.

Where hotel and restaurant tax revenues form part of the tourism-sector OSR aggregate, their inclusion creates an accounting relationship between the explanatory variables and the dependent variable. Accordingly, the second regression model is interpreted as an analysis of the association between major tourism-related tax components and aggregate tourism-sector revenue, rather than as evidence of an independent causal effect of these taxes on revenue generation. This distinction is necessary to avoid attributing an accounting relationship entirely to an economic transmission mechanism.

The monetary and tourist-arrival variables were expressed in natural logarithmic form to facilitate proportional interpretation and reduce the influence of differences in measurement scales across regions (Baltagi, 2021). Logarithmic transformation may also reduce distributional skewness, although it does not guarantee normality or homoscedasticity. The COVID-19 dummy variable was retained in its original binary form.

Table 3.
Operational Definition of Variables

Variable	Symbol	Operational definition	Measurement
Tourism-Sector Own-Source Revenue	LNOSR	Locally generated revenue associated with tourism-related fiscal activities; exact components require verification	Natural logarithm of annual tourism-sector OSR
Hotel Tax Revenue	LNHT	Revenue collected from taxable accommodation services	Natural logarithm of annual hotel tax revenue
Restaurant Tax Revenue	LNRT	Revenue collected from taxable restaurant and food-service transactions	Natural logarithm of annual restaurant tax revenue
International Tourist Arrivals	LNITA	Annual number of international tourist arrivals	Natural logarithm of annual arrivals
Domestic Tourist Arrivals	LNDTA	Annual number of domestic tourist arrivals	Natural logarithm of annual arrivals
COVID-19 Dummy	COVID	Indicator representing the principal pandemic disruption period	1 = 2020–2021; 0 = otherwise

Source: Developed by the authors based on Government Regulation and previous studies (Febriyanti & Trisnawati, 2023; Rahmawati & Nugraha, 2023).

Methodological Scope and Variable Selection

The empirical analysis was designed to investigate specific relationships between tourist mobility, tourism taxation, and local revenue generation. The regression specifications did not include broader macroeconomic and institutional determinants, including regional gross domestic product, population, investment, and administrative capacity. Consequently, the models do not seek to explain all determinants of regional fiscal performance.

The selected regions possess historical and cultural tourism assets; however, the study does not measure heritage conservation expenditure, the condition of historical assets, or the allocation of local government revenue to preservation programmes. Heritage characteristics therefore provide context rather than an empirically tested explanatory mechanism.

The COVID-19 dummy captures the main disruption during 2020–2021, but it cannot fully capture differences in the timing and intensity of pandemic restrictions across regions. Unobserved time-varying economic and institutional factors may also influence the estimated relationships. These considerations limit causal interpretation and should be kept in mind when evaluating the findings.

Empirical Models

Two panel regression models were specified to examine the proposed fiscal relationships.

Model 1: Determinants of Hotel Tax Revenue

$$LNHTit = \alpha_1 + \beta_1 LNITait + \beta_2 LNDTAit + \gamma_1 COVIDt + \mu_i + \varepsilon_{it} \dots\dots(1)$$

Where *LNHT* represents hotel tax revenue, *LNITA* denotes international tourist arrivals, *LNDTA* denotes domestic tourist arrivals, *COVID* represents the pandemic-period dummy, (μ_i) captures unobserved time-invariant regional effects, and (ε_{it}) denotes the idiosyncratic error term.

Model 2: Determinants of Tourism-Sector Own-Source Revenue

$$LNOSRit = \alpha_2 + \beta_3 LNHTit + \beta_4 LNRTit + \gamma_2 COVIDt + \eta_i + v_{it} \dots\dots(2)$$

Where *LNOSR* represents tourism-sector OSR, *LNHT* denotes hotel tax revenue, *LNRT* denotes restaurant tax revenue, *COVID* represents the pandemic-period dummy, (η_i) captures unobserved time-invariant regional effects, and (v_{it}) represents the idiosyncratic error term.

The subscripts *i* and (*t*) refer to regions and years, respectively. The coefficients on the logarithmically transformed explanatory variables can be interpreted as conditional elasticities, while the coefficient on the COVID-19 dummy represents conditional differences between the designated pandemic years and other observation years.

The two models represent sequential relationships within the conceptual framework rather than a formally estimated causal mediation model. Accordingly, the empirical results should not be interpreted as demonstrating an identified indirect causal effect of tourist arrivals on tourism-sector OSR.

Panel Data Estimation Procedure

Panel estimation considered three alternative specifications: the Common Effects Model (CEM), Fixed Effects Model (FEM), and Random Effects Model (REM), following Gujarati and Porter (2012), Baltagi (2021), and Wooldridge (2021). Model selection was based on the Chow test to compare pooled and fixed effects specifications, the Hausman test to assess the suitability of fixed versus random effects, and the Lagrange Multiplier test, where relevant, to compare pooled and random effects specifications. The existing estimation results indicated that the Fixed Effects Model was preferred for both equations.

The FEM accounts for time-invariant regional heterogeneity that may be correlated with the explanatory variables. This is relevant because the selected regions differ in tourism infrastructure, geographical conditions, historical assets, and persistent administrative characteristics. However, FEM does not automatically resolve simultaneity, reverse causality, measurement error, or omitted time-varying determinants.

The estimation was conducted using EViews 12. The specific estimation software should be reported to support analytical transparency and reproducibility. Several diagnostic procedures were specified to assess multicollinearity, heteroscedasticity, cross-sectional dependence, and residual normality. These procedures included the Variance Inflation Factor, Breusch–Pagan test, Pesaran cross-sectional dependence test, and Jarque–Bera test.

Table 4.
Diagnostic Tests

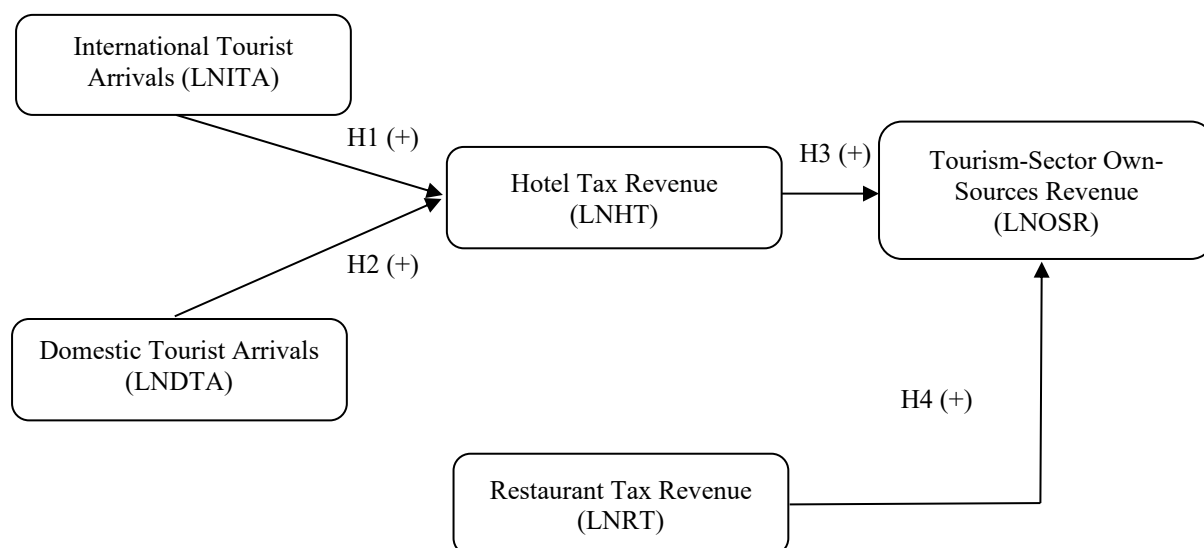
Diagnostic test		Purpose	Decision criterion
Variance Inflation Factor		Assess multicollinearity	VIF below 10
Breusch–Pagan Test		Assess heteroscedasticity	$p > 0.05$ indicates insufficient evidence to reject homoscedasticity
Pesaran CD Test		Assess cross-sectional dependence	$p > 0.05$ indicates insufficient evidence to reject cross-sectional independence
Jarque–Bera Test		Assess residual normality	$p > 0.05$ indicates insufficient evidence to reject normality

Source: Baltagi (2021); Wooldridge (2021).

These tests provide diagnostic evidence regarding the regression assumptions but do not establish the absence of all specification problems. In particular, failure to reject a diagnostic null hypothesis should not be interpreted as definitive proof that the corresponding assumption holds.

Research Framework

The conceptual framework draws upon fiscal decentralisation and local taxation perspectives to examine the relationships between tourist mobility and fiscal revenue generation. International and domestic tourist arrivals are expected to be positively associated with hotel tax revenue because increased visitor activity may expand taxable accommodation transactions. Hotel and restaurant tax revenues are subsequently examined in relation to tourism-sector OSR.



Source: Developed by the authors based on Oates (1999), Bird and Vaillancourt (1998), and Nugroho and Numata (2022).

Figure 1. Conceptual Framework of the Relationships among Tourist Mobility, Tourism Taxation, and Local Revenue Generation

The framework provides an analytical structure for investigating tourism-related fiscal associations across selected Indonesian regions. It does not directly evaluate cultural heritage preservation, tourism expenditure allocation, or the causal transmission of revenue between the two regression equations.

Hypothesis Development

Based on fiscal decentralisation theory, local taxation perspectives, and the proposed empirical framework, four hypotheses were formulated:

H1: International tourist arrivals are positively associated with hotel tax revenue.

H2: Domestic tourist arrivals are positively associated with hotel tax revenue.

H3: Hotel tax revenue is positively associated with tourism-sector own-source revenue.

H4: Restaurant tax revenue is positively associated with tourism-sector own-source revenue.

Hypotheses H3 and H4 are conditional on establishing a defensible operational distinction between tourism-sector OSR and its potential constituent tax revenues. If the dependent variable is constructed directly from the explanatory tax components, the resulting associations must be interpreted in light of the underlying accounting relationship.

Hypothesis Testing

Hypothesis testing was conducted using the selected panel regression specifications. Individual coefficient significance was assessed using t-tests, while overall model significance was evaluated using F-tests. Model explanatory power was assessed through the adjusted coefficient of determination (Adjusted R²). A significance threshold of 5 per cent was adopted.

The estimated coefficients were interpreted as conditional statistical associations rather than definitive causal effects. Particular attention was given to the potential accounting overlap between tourism-sector OSR and its constituent tax revenues, the influence of pandemic-related disruption, and the limitations arising from omitted time-varying regional characteristics.

RESULT AND DISCUSSION

Results

Descriptive Statistics

Descriptive statistics were employed to examine the distribution and variability of the study variables across 18 selected Indonesian regencies and cities during 2019–2024, resulting in 108 region-year observations. The analysis provides an overview of regional differences in tourist mobility, tourism-related taxation, and tourism-sector own-source revenue (OSR). These differences matter because the selected regions vary in tourism activities, economic structures, and fiscal characteristics, which may influence the relationships examined in the panel regression models.

Table 5.

Descriptive Statistics

Variable	Obs.	Minimum	Maximum	Mean	Std. Dev.
LNOSR	108	3.21	3.36	3.2922	0.0406
LNHT	108	17.67	26.77	23.3456	2.2515
LNRT	108	19.98	26.71	24.0622	1.8208
LNITA	108	0.00	14.12	8.9059	2.8914
LNDTA	108	10.17	16.17	13.8662	1.4737

Source: Processed data (2026)

Table 5 indicates differences in the distribution of tourism-related fiscal indicators and tourist arrivals across the selected regions. International tourist arrivals exhibit the highest standard deviation (2.8914), followed by hotel tax revenue (2.2515), restaurant tax revenue (1.8208), and domestic tourist arrivals (1.4737). These differences suggest that international tourist mobility and accommodation-related tax revenue vary more substantially across observations than domestic tourist mobility. In contrast, tourism-sector OSR exhibits a considerably smaller standard deviation (0.0406), indicating limited variation in the reported logarithmic measure. However, this unusually narrow distribution warrants verification of the underlying measurement scale and revenue classification before substantive conclusions are drawn regarding the stability of tourism-sector fiscal performance.

The descriptive patterns provide preliminary context for examining the associations between tourist mobility and taxation. Nevertheless, these statistics do not establish whether regional revenue differences arise from visitor expenditure, taxation efficiency, government investment, or other economic and institutional factors. Such relationships are examined through the panel regression specifications.

Diagnostic Tests

Diagnostic procedures were conducted to assess the statistical assumptions underlying the panel regression models. These procedures examined multicollinearity, heteroscedasticity, cross-sectional dependence, and residual normality.

Table 6.

Diagnostic Test Results

Diagnostic Test	Purpose	Reported Result	Interpretation
Variance Inflation Factor (VIF)	Multicollinearity	VIF below 10	No indication of severe multicollinearity under the reported threshold
Breusch–Pagan Test	Heteroscedasticity	$p > 0.05$	No statistically significant evidence of heteroscedasticity
Pesaran CD Test	Cross-sectional dependence	$p > 0.05$	No statistically significant evidence of cross-sectional dependence
Jarque–Bera Test	Residual normality	$p > 0.05$	Normality was not rejected

Source: Processed data (2026)

The diagnostic results reported in Table 6 suggest that the estimated models did not exhibit statistically significant violations of the assessed assumptions under the specified testing criteria. The VIF results remained below the conventional threshold of 10, while the Breusch–Pagan, Pesaran CD, and Jarque–Bera tests did not reject their respective null hypotheses at the 5% significance level.

Nevertheless, these diagnostic outcomes should not be interpreted as definitive evidence that all econometric concerns have been eliminated. In particular, conventional diagnostic tests do not establish the absence of simultaneity, reverse causality, or omitted time-varying variables. These concerns remain relevant because tourism activity and local fiscal performance may influence each other through regional investment, infrastructure development, and tourism promotion.

Panel Model Selection

The appropriate panel estimation specification was determined using the Chow and Hausman tests, which compared alternative panel models and assessed the relevance of unobserved regional heterogeneity.

Table 7.
Panel Model Selection Results

Model	Test	Probability	Selected Model
Model 1 (LNHT)	Chow Test	0.0000	FEM
Model 1 (LNHT)	Hausman Test	0.0000	FEM
Model 2 (LNOSR)	Chow Test	0.0000	FEM
Model 2 (LNOSR)	Hausman Test	0.0000	FEM

Source: Processed data (2026)

Table 7 indicates that the Fixed Effects Model (FEM) was preferred for both empirical specifications. The Chow tests rejected the pooled model in favour of fixed effects, while the Hausman tests supported FEM over the random effects alternative. These results indicate the importance of accounting for persistent regional differences when estimating relationships between tourism activities and fiscal performance.

The selection of FEM is particularly relevant because the sampled regions differ in geographical characteristics, tourism infrastructure, historical assets, and institutional conditions. Such characteristics may affect both tourist mobility and revenue generation. By controlling for time-invariant regional heterogeneity, FEM reduces potential bias associated with these persistent differences.

However, the model does not fully address endogeneity arising from time-varying regional investment, tourism development policies, or potential feedback relationships between local revenue and tourist arrivals. Consequently, the subsequent findings are interpreted as conditional statistical associations rather than definitive causal effects.

Determinants of Hotel Tax Revenue

The first empirical model examines the associations between international and domestic tourist arrivals and hotel tax revenue while controlling for the COVID-19 pandemic period and unobserved time-invariant regional characteristics.

Table 8.
Fixed Effects Estimation Results: Determinants of Hotel Tax Revenue

Variable	Coefficient	Std. Error	t-Statistic	Probability
Constant	3.482	0.624	5.580	0.000
LNITA	0.287	0.071	4.040	0.000
LNDTA	0.514	0.098	5.240	0.000
COVID	−0.118	0.043	−2.740	0.007

Model Statistics	Value
Adjusted R²	0.812
F-statistic	48.930
Prob(F-statistic)	0.000
Observations	108

Source: Processed data (2026)

Table 8 demonstrates that international tourist arrivals are positively and significantly associated with hotel tax revenue ($\beta = 0.287$, $p < 0.001$). Domestic tourist arrivals also exhibit a positive and statistically significant association ($\beta = 0.514$, $p < 0.001$). Under the log–log specification, a 1% increase in international tourist arrivals is associated with an approximately 0.287% increase in hotel tax revenue, while a corresponding increase in domestic tourist arrivals is associated with an approximately 0.514% increase, holding the other included variables and regional fixed effects constant.

The larger estimated elasticity for domestic tourist arrivals suggests a stronger conditional association between domestic tourist mobility and hotel tax revenue within the sampled regions. This finding is consistent with the possibility that domestic tourism contributes to accommodation-related fiscal activity through the volume and continuity of visitor movements. Nevertheless, the coefficient difference does not independently establish differences in tourist expenditure, length of stay, or accommodation preferences, as these characteristics were not directly measured.

The COVID-19 dummy exhibits a negative and statistically significant coefficient ($\beta = -0.118$, $p = 0.007$), indicating that the designated pandemic years were associated with lower hotel tax revenue after controlling for the included explanatory variables and regional fixed effects. This result is consistent with disruptions to tourism-related economic activity during 2020–2021. The adjusted R^2 of 0.812 indicates substantial explanatory power within the specified model.

Importantly, the positive associations between tourist arrivals and hotel tax revenue do not establish a strictly unidirectional relationship. Higher locally generated revenue may provide additional fiscal resources for improving tourism infrastructure, destination accessibility, public amenities, and promotional activities. Such expenditure could subsequently increase destination attractiveness and encourage further tourist arrivals. This potential feedback mechanism implies that tourist mobility and tourism-related fiscal performance may be jointly determined over time. Because the present model does not explicitly incorporate tourism expenditure allocations, lagged fiscal variables, or an identification strategy for reciprocal effects, this possibility remains a theoretical interpretation rather than an empirically established causal relationship.

Determinants of Tourism-Sector Own-Source Revenue

The second empirical model examines the associations between hotel tax revenue, restaurant tax revenue, and tourism-sector OSR, while controlling for the pandemic period and time-invariant regional heterogeneity.

Table 9.
Fixed Effects Estimation Results: Determinants of Tourism-Sector Own-Source Revenue

Variable	Coefficient	Std. Error	t-Statistic	Probability
Constant	1.845	0.517	3.570	0.001
LNHT	0.436	0.082	5.320	0.000
LNRT	0.391	0.077	5.080	0.000
COVID	-0.064	0.031	-2.070	0.041

Model Statistics	Value
Adjusted R^2	0.846
F-statistic	57.280
Prob(F-statistic)	0.000
Observations	108

Source: Processed data (2026)

Table 9 indicates that hotel tax revenue is positively and significantly associated with tourism-sector OSR ($\beta = 0.436$, $p < 0.001$). Restaurant tax revenue also exhibits a positive and statistically significant association ($\beta = 0.391$, $p < 0.001$). The estimated elasticities indicate that a 1% increase in hotel tax revenue is associated with an approximately 0.436% increase in the reported tourism-sector OSR measure, while a corresponding increase in restaurant tax revenue is associated with an approximately 0.391% increase, conditional on the other included variables and regional fixed effects.

These associations highlight the close relationship between tourism-related taxation and locally generated fiscal revenue. However, their interpretation depends on the accounting composition of tourism-sector OSR. If hotel and restaurant taxes constitute components of the dependent variable, the

estimated relationships may partly reflect a mechanical association between revenue components and their aggregate. Accordingly, the positive coefficients should not automatically be interpreted as evidence that these taxes independently generate additional fiscal revenue beyond their direct accounting contribution.

The COVID-19 dummy is negative and statistically significant ($\beta = -0.064$, $p = 0.041$), indicating that tourism-sector OSR was lower during the designated pandemic years, conditional on the included tax variables and regional fixed effects. The adjusted R^2 of 0.846 indicates that the specified model accounts for a substantial proportion of the observed variation in the dependent variable. Nevertheless, this explanatory power must be evaluated alongside the potential accounting relationship between tourism-related tax components and aggregate revenue.

From a broader fiscal perspective, the associations reported in Model 2 help explain how tourism-related revenue may support regional financial capacity. Higher fiscal receipts can potentially expand the resources available for tourism infrastructure, public facilities, destination management, and cultural heritage preservation. If local governments allocate additional revenue to these activities, improvements in destination quality may subsequently support tourist mobility and tourism-related economic transactions. This creates a plausible fiscal feedback process in which tourism activity and local revenue mobilisation reinforce one another.

However, the present analysis does not measure actual expenditure allocations or estimate the subsequent effects of fiscal reinvestment on tourist arrivals. Therefore, the proposed feedback relationship should be understood as a potential mechanism requiring further empirical investigation rather than a demonstrated outcome of the regression analysis.

Hypothesis Testing

Hypothesis testing was conducted using the estimated coefficients and statistical significance levels obtained from the two Fixed Effects specifications.

Table 10.
Hypothesis Testing Results

Hypothesis	Relationship	Coefficient	t-Statistic	p-value	Decision
H1	LNITA LNHT	→ 0.287	4.040	< 0.001	Supported
H2	LNDTA LNHT	→ 0.514	5.240	< 0.001	Supported
H3	LNHT LNOSR	→ 0.436	5.320	< 0.001	Supported, subject to measurement qualification
H4	LNRT LNOSR	→ 0.391	5.080	< 0.001	Supported, subject to measurement qualification

Source: Processed data (2026)

Table 10 indicates that all four hypothesised relationships exhibit positive and statistically significant coefficients. International and domestic tourist arrivals are positively associated with hotel tax revenue, supporting H1 and H2. Similarly, hotel and restaurant tax revenues are positively associated with tourism-sector OSR, providing statistical support for H3 and H4 under the estimated specification.

Nevertheless, statistical support for the proposed relationships should be distinguished from causal identification. In particular, the results do not establish that increased tourist arrivals independently cause higher local revenue, nor do they demonstrate that additional revenue is subsequently reinvested in tourism development. Furthermore, the interpretation of H3 and H4 remains conditional on the operational definition and accounting composition of tourism-sector OSR.

The findings provide evidence of positive statistical relationships among tourist mobility, tourism-related taxation, and local revenue generation. These relationships align with the broader fiscal decentralisation perspective, while the possibility of reciprocal interactions between tourism activity and local fiscal capacity highlights the importance of considering reverse causality when interpreting the results.

Discussion

Tourist Mobility and Hotel Tax Revenue

The empirical findings reveal positive and statistically significant associations between international and domestic tourist arrivals and hotel tax revenue across the selected Indonesian regions. Specifically, a 1% increase in international tourist arrivals is associated with an approximately 0.287% increase in hotel tax revenue, whereas a corresponding increase in domestic tourist arrivals is associated with a 0.514% increase. These findings suggest that tourist mobility is closely related to the expansion of taxable accommodation activities, reflecting the role of tourism-related transactions in supporting local fiscal revenue. From the tourism multiplier perspective, visitor expenditure can stimulate economic activities across interconnected sectors, including accommodation, food services, transportation, and other tourism-supporting businesses. However, the extent to which these activities contribute to public revenue depends on their inclusion within the local tax base and the effectiveness of revenue collection mechanisms (Nugroho & Numata, 2022; Setiawan et al., 2023).

The positive association between international tourist arrivals and hotel tax revenue is consistent with Rahmawati and Nugraha (2023), who identified a positive relationship between international tourism and tourism-related local revenue. International tourism may expand demand for accommodation services, thereby increasing the volume of taxable transactions. Nevertheless, the estimated relationship should not be interpreted as evidence that international tourist arrivals independently determine hotel tax revenue, as accommodation preferences, length of stay, expenditure patterns, and local tax administration may also influence fiscal outcomes. The findings therefore reinforce the importance of distinguishing tourism activity from the institutional processes through which tourism-related economic transactions are translated into government revenue.

Domestic tourist arrivals exhibit a larger estimated elasticity than international tourist arrivals, suggesting a stronger conditional association with hotel tax revenue within the observed sample. This finding is consistent with Oktaviani and Arifin (2023), who highlighted the relevance of domestic tourism to regional economic performance. Domestic tourism may support accommodation-related fiscal activity through relatively continuous visitor movements and broader geographical participation in tourism markets. However, differences in the estimated coefficients do not necessarily imply that domestic tourists generate higher expenditure per visitor or larger absolute tax contributions. Such conclusions would require additional information on visitor expenditure, accommodation utilisation, and travel behaviour. The present findings instead indicate that domestic tourist mobility represents an important correlate of accommodation-related fiscal revenue in the selected regions.

From a theoretical perspective, these results support the relevance of Fiscal Decentralisation Theory, which emphasises the importance of locally generated revenue in financing decentralised government responsibilities (Oates, 1999; Bird & Vaillancourt, 1998). Tourism-related economic expansion can enlarge potential tax bases, but fiscal benefits depend on governments' ability to administer taxable activities and collect the resulting revenues. This interpretation is consistent with Bird (2013) and Smoke (2018), who emphasised the importance of institutional arrangements and revenue mobilisation in strengthening subnational fiscal capacity. Accordingly, the relationship between tourist mobility and hotel tax revenue should be understood as an interaction between tourism-related economic opportunities and local fiscal administration rather than an automatic consequence of increasing visitor numbers.

Nevertheless, this relationship may not flow exclusively from tourism activity to fiscal revenue. Higher locally generated revenue may enable local governments to improve tourism infrastructure, accessibility, public facilities, and destination promotion, potentially increasing destination attractiveness and encouraging further tourist arrivals. Such a feedback mechanism is theoretically plausible within decentralised fiscal systems, where local revenue can support public investment and regional development. However, the present study does not directly examine tourism-related expenditure allocations or estimate reciprocal causal relationships. Consequently, reverse causality remains a potential source of endogeneity, and the reported coefficients should be interpreted as conditional associations rather than definitive causal effects.

Tourism Taxation and Tourism-Sector Own-Source Revenue

The second empirical model identifies positive and statistically significant associations between hotel tax revenue, restaurant tax revenue, and tourism-sector own-source revenue (OSR). A 1% increase

in hotel tax revenue is associated with an approximately 0.436% increase in tourism-sector OSR, while a corresponding increase in restaurant tax revenue is associated with a 0.391% increase. These findings indicate that accommodation- and food-service-related taxation are closely associated with the reported measure of tourism-related local revenue. Previous studies have similarly identified hotel and restaurant taxation as important components of local fiscal performance in tourism-oriented regions (Febriyanti & Trisnawati, 2023; Amalia & Nugroho, 2024).

The positive relationship involving hotel tax revenue reflects the fiscal relevance of accommodation services within tourism-related economic activities. Similarly, restaurant taxation captures taxable food-service transactions that may arise from both tourist consumption and local demand. These relationships are consistent with the broader argument that tourism-related economic activities can support local revenue mobilisation through established fiscal instruments. However, hotel and restaurant tax collections should not be interpreted as exclusively tourism-generated revenue, since accommodation and food-service transactions may also involve residents and non-tourism activities. Therefore, the findings are better understood as evidence of relationships between tourism-relevant tax categories and local fiscal revenue rather than precise measures of tourists' direct fiscal contributions.

An important methodological consideration concerns the accounting relationship between tourism-sector OSR and its constituent revenue sources. If hotel and restaurant tax revenues are included within the aggregate measure of tourism-sector OSR, the positive associations may partly reflect a mechanical relationship between individual revenue components and their total. Under such circumstances, the estimated coefficients cannot be interpreted as demonstrating independent causal effects of hotel and restaurant taxation on aggregate revenue. Instead, they describe conditional statistical relationships within the specified fiscal accounting structure. This distinction is essential to avoid overstating the empirical contribution and to ensure consistency between the operational definition of tourism-sector OSR and the interpretation of Model 2.

From the perspective of Tax Effort Theory and Fiscal Capacity Theory, local fiscal performance reflects not only the availability of taxable economic activities but also the capacity of government institutions to mobilise potential revenue. Regions with comparable levels of tourism activity may therefore experience different fiscal outcomes because of differences in taxpayer registration, compliance, revenue administration, and collection efficiency. This interpretation is consistent with the broader fiscal decentralisation literature, which recognises that local fiscal autonomy depends on the interaction between economic capacity and institutional effectiveness (Oates, 1999; Bird, 2013; Smoke, 2018). Nevertheless, because tax administration quality and institutional capacity were not directly measured in the present study, their roles should be regarded as theoretically plausible explanations rather than empirically established mechanisms.

The findings also have implications for understanding potential fiscal feedback relationships. Higher tourism-related tax receipts may expand the financial resources available to local governments, allowing them to support public infrastructure, destination management, tourism promotion, and other development priorities. Where these resources are allocated effectively, improvements in tourism-related public services may subsequently support business activity and tourist mobility. This possibility aligns with broader principles of fiscal decentralisation, which link local revenue mobilisation to decentralised expenditure responsibilities. However, the present study does not establish whether additional tax receipts were allocated to tourism development or whether such expenditure subsequently influenced visitor arrivals. Accordingly, fiscal reinvestment is a potential mechanism for future investigation rather than a confirmed empirical outcome.

Implications for Tourism Development and Fiscal Decentralisation

The findings provide several implications for tourism development and local fiscal governance in Indonesia. First, the positive associations between tourist arrivals and hotel tax revenue suggest that tourism-related economic activity represents a relevant component of local revenue mobilisation. However, increasing visitor numbers alone may not strengthen fiscal performance if the resulting economic transactions are not adequately recorded, assessed, and collected. This interpretation reinforces the fiscal decentralisation perspective that local financial capacity depends on both economic opportunities and effective revenue administration (Oates, 1999; Bird & Vaillancourt, 1998; Smoke, 2018).

Second, the findings highlight the importance of strengthening tourism-related tax administration. Local governments may improve revenue mobilisation through more effective taxpayer registration, compliance monitoring, digital reporting systems, and coordination between tourism authorities and local financial management agencies. Such measures are particularly relevant for accommodation and food-service activities, which represent observable sources of taxable transactions in tourism-oriented regional economies. However, the effectiveness of these measures should be evaluated through administrative performance indicators rather than inferred solely from the positive regression coefficients.

Third, the findings are relevant to regions with historical and cultural tourism assets, where local governments may face additional expenditure responsibilities for heritage preservation, public infrastructure, and destination management. Cultural heritage assets can support tourism-related economic activities while simultaneously requiring maintenance, conservation, and protection to sustain their long-term value (Timothy, 2018; Supriadi et al., 2024). Consequently, stronger fiscal capacity may provide greater flexibility for addressing competing development and preservation priorities. Nevertheless, the present analysis does not measure conservation expenditure or demonstrate that tourism-related tax revenues are allocated to heritage preservation. The relationship between tourism taxation and heritage sustainability should therefore be interpreted as a policy consideration rather than a directly tested empirical relationship.

Fourth, the possibility of reverse causality highlights the importance of considering tourism development and fiscal performance as potentially interconnected processes. Tourist mobility may be associated with greater taxable economic activity, while stronger local fiscal resources may facilitate improvements in infrastructure, accessibility, and destination quality that subsequently support tourism demand. This potential interaction suggests that local tourism policies should integrate revenue mobilisation with transparent expenditure planning and performance evaluation. Future research could examine this reciprocal relationship using tourism-related expenditure data, lagged fiscal indicators, and econometric approaches that address simultaneity and dynamic adjustment.

The study contributes to the literature by examining the empirical relationships among tourist mobility, tourism-related taxation, and local revenue generation within a decentralised fiscal setting. Its findings align with previous research on tourism-related economic activity and local taxation while extending the discussion to the importance of fiscal administration, accounting measurement, and potential feedback relationships between revenue mobilisation and tourism development. Rather than establishing a unidirectional causal transmission mechanism, the results provide evidence of interconnected fiscal associations that require careful interpretation within the institutional and accounting characteristics of Indonesian local governments.

CONCLUSION

This study examined the relationships among tourist mobility, tourism taxation, and local revenue generation across 18 selected Indonesian regions during 2019–2024. The findings show that international and domestic tourist arrivals are positively associated with hotel tax revenue, while hotel and restaurant tax revenues are positively associated with tourism-sector own-source revenue. These results highlight the fiscal relevance of tourism-related taxation, although the relationship between individual tax components and aggregate revenue requires careful interpretation.

The findings suggest that local governments in regions possessing historical and cultural heritage assets should integrate tourism tax administration with heritage destination governance. Specifically, revenue mobilisation strategies should be complemented by transparent budget allocations for historical site maintenance, conservation infrastructure, visitor management, and cultural preservation. Strengthening digital tax collection and coordinating fiscal planning between tourism, heritage conservation, and local financial authorities may improve both revenue management and destination sustainability.

This study has several limitations. The 2020–2021 COVID-19 pandemic generated substantial disruptions and fluctuations in tourist mobility and fiscal revenue, which may not be fully captured by the pandemic dummy variable. Furthermore, the Fixed Effects Model does not eliminate potential reverse causality or omitted time-varying factors, while the composition of tourism-sector revenue may

create accounting overlap with hotel and restaurant taxes. Future research should incorporate heritage conservation expenditure, tourism-related budget allocations, and dynamic panel approaches to examine the reciprocal relationships between fiscal capacity and sustainable destination development.

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Declaration on the Use of Generative AI

The authors used DeepL for English translation and Grammarly only for proofreading and grammatical refinement. No generative AI was used in the analysis, interpretation, or development of the manuscript's substantive content.

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