The Effect of Hotel Tax, Restaurant Tax, Eentertaiment Tax and The Number of Tourists on Locally-Generated Revenue at Bintan Districts

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Abstract : The purpose of this study was to examine the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue in Bintan Regency in 2015-2018. This type of research is descriptive, the type of data obtained is secondary data in the form of time series data with data collection techniques in the form of observation and literature study techniques. The data analysis method used in this research is the classical assumption test and hypothesis testing. The results of this study indicate that (1) hotel taxes have an effect on local revenue because tcount 2,240> ttable 2,01669 and a significance value of 0.030> 0.05. (2) restaurant tax has no effect on local revenue because tcount 0.090 <ttable 2.01669 and a significance value of 0.929 <0.05. (3) entertainment tax has no effect on local revenue because tcount 1 -1.833 <ttable 2.01669 and a significance value of 0.074> 0.05. (4) the number of tourists has an effect on local revenue because tcount 2.043 <ttable 2.01669 and a significance value of 0.047> 0.05. (5) hotel tax, restaurant tax, and entertainment tax have a simultaneous effect on local revenue because Fcount is 6.074> Ftable 2.82 and a significance value of 0.001 <0.05.

1   INTRODUCTION

Regional autonomy was enforced in Indonesia since January 1, 2001. With autonomy, regions are spurred to be able to move to seek sources of regional income that can support regional expenditure financing. Regional autonomy is the authority of an autonomous region to regulate and manage the interests of the community, in accordance with laws. The central government gives confidence to regional governments to regulate their respective regions in utilizing equitable resources and balancing central and regional finances. Along with the implementation of regional autonomy, local governments need information about the potential revenue that the region has.

Original regional income (PAD) which consists of receiving local taxes, levies, proceeds from the management of separated regional property, and other legal regional income.

Table 1. Target and Realization of Original Regional Revenue in Bintan Regency

Year	Target	Realization
2015	176.628.479.855,00	177.688.655.378,12
2016	184.817.770.453,00	197.157.210.187,78
2017	169.757.056.725,00	191.299.539.912,46
2018	202.590.820.000,00	220.965.788.506,60

The Revenue Revenue of Bintan Regency from the 2015-2018 fiscal year tends to fluctuate, this can be seen in table 1.1. The higher the role of local revenue, the higher the revenue received by the region, this reflects the level of success achieved by the region in financing government administration and development. Local government revenue used to finance development comes from several sources, one of which is local taxes, such as the multisectoral tourism sector including hotels, restaurants, tourism and travel businesses, training and transportation. Tourism is one of the development sectors and sectors that receive top priority in improving the economic structure of a region, and can increase independence and competitiveness. The development of tourism has an impact on the economic growth of the community, one of which is the impact of tourism on local income. Tourism activity is one of the sectors that plays a role in the development process and regional development.

The progress of the tourism industry is very dependent on the number of tourists who come, because it must be supported by increasing the use of tourist destinations so that the tourism sector will develop properly. The number of tourists is the total number of domestic and foreign tourists who come to visit a place that is not their place of residence for the purpose of having a vacation. For tourists who come from various regions and abroad, lodging, hotels, or inns have been provided for visitors who want to stay overnight.

The role of tourism in hotels and restaurants is of course interrelated as seen from the trips of tourists which have more than one destination, so that they need facilities to rest and stay overnight, not only that tourists on their journey need a place to stay, of course they need a place to provide food and drinks, one of which is a restaurant. For tourists who stay for a long time, of course, they need a place of entertainment, be it a place for games, movie shows, spas, art performances, and the like that can be enjoyed and cause pleasure for everyone in any form, where the use of facilities is used for organizing shows and public crowds.

2 LITERATURE REVIEW

Local Own Revenue

Original regional income is all regional revenue that comes from the original source of the regional economy. The higher the role of local revenue, the higher the revenue received by the region, this reflects the level of success achieved by the region in financing government administration and development. Local government revenue used to finance development comes from several sources, one of which is local taxes, such as the multisectoral tourism sector, including hotels, restaurants, tourism and travel businesses, training and transportation.

Local Tax

Regional taxes, namely local government revenues derived from local taxes consisting of provincial government local taxes and district / city government regional taxes. Provincial government local taxes are taxes managed by the provincial government, for example motor vehicle tax, surface water tax, motor vehicle name transfer, motor vehicle fuel tax and cigarette tax.

According to Law Number 28 of 2009, local taxes are defined as compulsory contributions to regions owed by private persons or entities that are compelling under the Law, without receiving direct compensation and used to finance regional government administration and regional development.

Regency / City Tax, which consists of:

1. Hotel Tax
2. Restaurant Tax
3. Entertainment Tax
4. Advertisement Tax
5. Street Lighting Tax
6. Tax on Non-Metal Minerals and Rock Materials
7. Parking Tax
8. Groundwater Tax
9. Swallow's Nest Tax
10. Rural and Urban Land and Building Tax; and
11. Fees for Acquisition of Rights on Land and Buildings

Regional Retribution

In the Regional Regulation of Bintan Regency Number 5 of 2011, it is stated that retribution is a regional levy as payment for services or the granting of certain permits specifically provided and / or given by local governments for the benefit of individuals or entities.

The difference between local tax revenue and local levies is that tax service levies are carried out indirectly, while the levies are direct and tangible to individuals and the levy payer will receive direct compensation from the levies he pays.

Regional levies are grouped into three based on Law Number 28 of 2009, namely:
1. Public Service Retribution

The object of public service retribution is services provided or provided by local governments for purposes of interest and benefit and can be enjoyed by individuals or entities. Services that do not include public services are general government affairs services.
2. Business Services Retribution

The object of business service levies is services provided or provided by the government by adhering to commercial principles which include services using / utilizing regional assets that have not been utilized optimally, and / or services by local governments as long as they have not been provided adequately by the private sector.
3. Certain Permits Retribution

The object of certain licensing levies is certain licensing services by the regional government for private persons or agencies intended for the development, regulation, control and supervision of space utilization activities, use of natural resources, goods, infrastructure, facilities or certain facilities to protect public interests and preserving the environment.

Proceeds from the Management of Separated Regional Assets

The results of separated wealth management are regional revenues from the management of separated regional assets. The types of management of separated regional assets are specified according to the object of income which includes:

a. Share of return on equity participation in regional owned companies / BUMD.

b. Share of return on equity participation in state-owned companies / BUMN.

c. Share of profit on equity participation in privately owned companies or community business groups.

4) Other Legitimate Original Regional Revenue.

According to Law Number 33 of 2004 Article 6 concerning Financial Balance between the Central and Regional Governments, legal PAD includes unspecified proceeds from the sale of regional assets, current accounts, interest income, gains on the difference in the rupiah exchange rate against foreign currencies, and commissions. discount, or other forms of sales and / or procurement of goods and / or services by regions.

Hotel Tax

In the Bintan Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes. Hotel is a facility for providing lodging / resort services including other related services for a fee, which includes motels, inns, tourism huts, guesthouses, lodging houses and the like and boarding houses with more than 10 (ten) rooms. Hotel tax is a tax on services provided by hotels that is collected by local governments. Based on Law Number 28 of 2009 Hotel Tax is regulated in articles 32 to 36.

Restaurant Tax

Based on Bintan Regency Regional Regulation Number 1 of 2011 concerning Regional Taxes. Restaurant is a facility for providing free food and / or drinks, which includes restaurants, cafeterias / pujasera, canteens, stalls, bars, and the like, including catering / catering services and the like. Restaurant tax is a tax collected by local governments on services provided by restaurants. Certain restaurants can be exempted if the restaurant's income is less than the limit set by each region. Based on Law Number 28 Year 2009 Restaurant Tax is described in articles 37 to 41.

Restaurant is a place or building that is commercially organized which provides good service to all its guests in the form of food and / or drinks. Restaurants are located in a hotel, office or factory, and can also stand alone. The purpose of the restaurant is for business or profit and also to give guests satisfaction.

Number of Tourists

The development of the tourism industry in a region depends on the number of tourists. One indicator to measure the success of the tourism industry which can have an impact on local government and society is the number of tourist visits.

The number of tourists is the total number of foreign and domestic tourists who come to visit a place that is not their area of residence for the purpose of having a vacation. Foreign tourists are visitors who visit a country outside their residence, driven by one or more needs without the intention of earning income from the place visited and the length of visit does not exceed 12 (twelve) months, while domestic tourists are domestic tourists. Tourists can have a positive effect on the economic side starting from foreign exchange income, business income or tourism business, employment, healthy foreign trade balance, and government revenue through taxes that must be paid.
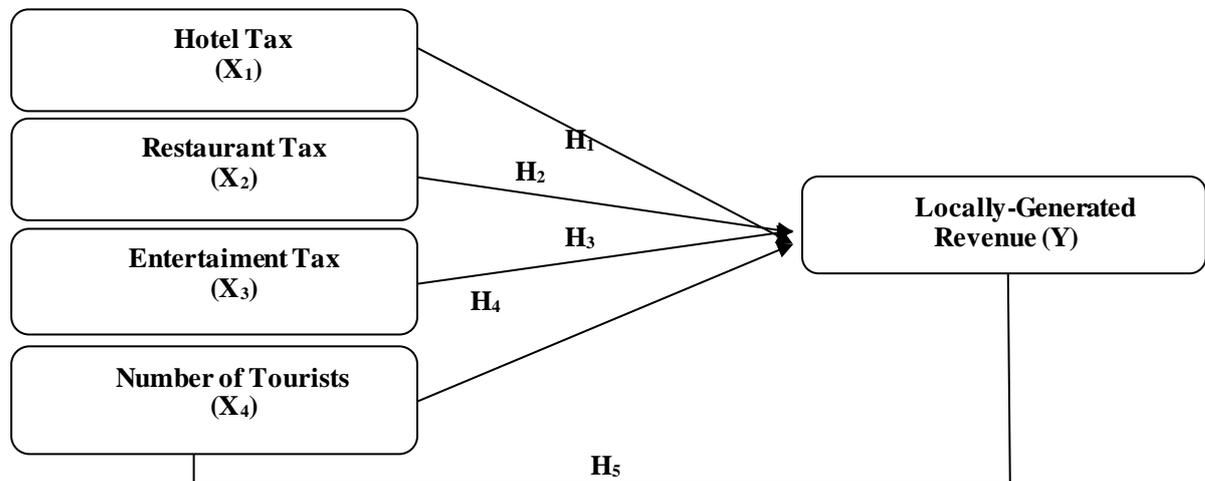
Framework

Figure 1. Conceptual Framework

3 METHODOLOGY

This type of research is descriptive, this study aims to describe an object or activity that concerns the researcher. The type of data obtained in this study is secondary data in the form of time series data, with an observation period of 2015-2018. Secondary data, namely data obtained indirectly, usually in the form of documents, notes, books and research reports as well as other supporting data sources (Darmawan, 2014: 13).

Data Collection Method
a) Observation Technique
This data collection technique is in the form of documents, reports, and books by viewing, recording, analyzing secondary data obtained from government agencies or agencies containing hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists in Bintan Regency starting from the year 2015 to 2018.
b) Library Engineering
This data collection technique is by reading and searching for books or other written sources relevant to the research title to be used.

Population
The population is the whole subject or totality of research subjects that can be people, objects, or something that can be obtained and / or can provide research information (data) (Arifin, 2017: 7). In this study, the population consists of hotel tax, restaurant tax, entertainment tax, and data on the number of tourists which are components of local revenue issued by the Bintan Regency Regional Tax and Retribution Management Agency from 2015-2018.

Sample

The sample is part of the population that is of concern. The sample represents the population that will reveal the overall result of the observed symptoms. The sampling method in this research is saturated sampling method. Saturated sampling is a sampling technique used in a population where all members are used as samples (Arifin, 2017: 10). The data used as research samples are hotel tax data, restaurant tax, entertainment tax, and data on the number of tourists as many as 48 data obtained from 12 months multiplied by 4 research periods.

Data analysis method

The data that has been obtained are then processed using the SPSS program to determine the research results. Researchers analyzed how the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue. The data analysis in this study is detailed as follows:

a) Descriptive Statistical Test

Descriptive statistics provide a description or description of data seen from the average (mean), standard deviation, maximum, and minimum values (Ghozali, 2013: 19). From this descriptive statistical test, it can be seen that the average (mean), standard deviation, maximum, and minimum values of each research variable.

b) Classic Assumption Test

After knowing the value of the X and Y variables, then the data processing is carried out using analysis techniques and research variables. To use the classic assumption test that must be met, they are:

c) Normality Test

The normality test aims to test whether the regression model, the independent variable, the dependent variable or both have a normal distribution or not. A good regression model is to have a normal data distribution or close to normal. There are two ways to detect whether the residuals are normally distributed or not, namely by using graphic analysis or by using statistical tests (Ghozali, 2013: 160).

If significant> 0.05 means that the data is normally distributed and Ha is accepted, Ho is rejected and if the significance <0.05 means that the data is not normally distributed and Ha is rejected, Ho is accepted.

d) Multicollinearity Test

The multicollinearity test aims to test whether the regression model finds a correlation between the independent variables or the independent variables (Ghozali, 2013: 105). A good regression model should not have a correlation between the independent variables.

According to Ghozali (2013: 105), to detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the opposite of variance inflation factor (VIP). The value commonly used to indicate that multicollinearity does not occur is a tolerance value ≥ 0.10 or equal to the VIF value ≤ 10.00.

e) Autocorrelation Test

The autocorrelation test aims to test whether in the linear regression model there is a correlation between the confounding error in period t and the confounding error in the previous t-1 period (Ghozali, 2013: 110). Autocorrelation problems arise because the residuals are not independent from one observation to another. In this study, the autocorrelation test was performed using the Durbin-Watson test (DW Test) to detect the presence or absence of a correlation. In general, decision making can be made with the following references:

1. If d is less than dL or greater than (4-dL) then the null hypothesis is rejected, there is autocorrelation.
2. If d lies between dU and (4-dU), then the null hypothesis is accepted, there is no autocorrelation.
3. If d lies between dL and dU or between (4-dU) and (4-dL), it will not produce a definite conclusion.

f) Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. A good regression model is not heteroscedasticity. (Ghozali, 2013: 139). One way to detect the presence or absence of heteroscedasticity is to test the Spearman's rho correlation coefficient by looking at the level of significance. A good regression model does not contain heteroscedasticity if the level of significance is above the 5% confidence level (Ghozali, 2013: 143).

g) Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used to measure the effect of more than one independent variable on the dependent variable, namely the effect of hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists on local revenue. Multiple linear regression analysis can be calculated using the following formula:

$$Y = a + β1X1 + β2X2 + β3X3 + β4X4 + e$$

Where the information from the formula above is as follows:
Y = Original Local Income
a = Constant
β1, β2, β3, β4 = Regression Coefficient X1 = Hotel Tax
X2 = Restaurant Tax
X3 = Entertainment Tax
X4 = Number of Travelers
e = Error
c) Hypothesis Testing
Simultaneous Significance Test (F-Test)
    The f-test basically shows whether all the independent or free variables included in the model have a simultaneous influence on the dependent or dependent variable (Ghozali, 2013: 98). The significance level used is 5%, with a level of confidence of 95% (α = 0.05) and the degree of freedom of the numerator (k-1) and the denominator (n-k), where (n) is the number of observations and (k) is the number of variables. The hypothesis to be tested is as follows:

Ha = all independent variables simultaneously influence the dependent variable.
Ho = not all independent variables simultaneously influence the dependent variable.
    This test is carried out by comparing the significance between Fcount and Ftable with the following conditions:
    If Fcount> Ftable, then Ha is accepted and Ho is rejected for α = 5%. If Fcount <Ftable, then Ha is rejected and Ho is accepted for α = 5%.
    Test of Significance of Individual Parameters (t-test)
    The t-test basically shows how far the influence of one explanatory or independent variable individually in explaining the variation of the independent variable (Ghozali, 2013: 98). The significance level is 5%, with a level of confidence of 95%, and the degree of freedom (n-k-1), where (n) is the number of observations and (k) is the number of variables. The hypothesis to be tested is as follows:

Ha = all independent variables partially influence the dependent variable.
Ho = not all independent variables partially influence the dependent variable.
    This test is done by comparing the significance of t count with t table with the provisions, if tcount <ttable or -thitung> -table then Ho is accepted and Ha is rejected for α = 5%, and if tcount> ttable or -thitung <-table then Ho is rejected and Ha accepted for α = 5%.

Coefficient of Determination (R²)
    The coefficient of determination (R2) measures how far the model's ability to explain the variation in the dependent variable. The value for the coefficient of determination is between zero and one ($0 \le R^2 \le 1$). When the R² value is small, it means that the ability of the independent variables to explain the variation in the dependent variable is very limited. If the value is close to one, it means that the dependent variables provide almost all the information needed to predict variations in the dependent variable (Ghozali, 2013: 97).
    In this test, the coefficient of determination is seen from the adjusted R2 to evaluate which is the best regression model. The adjusted R2 value can fluctuate if one independent variable is added to the model. Meanwhile, if you look at the coefficient of determination R2, for each additional one independent variable, R2 must increase regardless of whether the variable has a significant effect on the independent variable (Ghozali, 2013: 97).

4   FINDINGS AND DISCUSSION

Descriptive Statistical Analysis Test Results

Descriptive statistical results are data processing for the purpose of describing or providing an overview of the object under study through sample or population data. The results of the descriptive statistical test can be seen in table 2 below:

Table 2. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
PH	48	2876178220.00	10701843922.00	6506220887.0081	1848066151.65471
PR	48	1589144949.00	4461165810.00	2572843911.3890	668923520.88249
PHB	48	95014971.00	377163187.90	193569380.2581	63307046.00633
JW	48	19333	61258	31258.44	10170.643
PAD	48	9251834317.00	32307533268.64	16398149874.6867	5784147198.28795
Valid N (listwise)	48				

Based on the descriptive statistical table above, it shows that the amount of data used in this study was 48 data for 12 months multiplied by 4 research periods, namely 2015-2018.

The dependent variable used in this study is local revenue which has a minimum value of IDR 9,251,834,317.00, a maximum value of IDR 32,307,533,268.64, while the average value during the study period is IDR 16,398,149,874.69 and a value the standard deviation of local revenue is IDR 5,784,147,198.29.

Normality test

The normality test aims to test whether the regression model for confounding or residual variables has a normal distribution (Ghozali, 2013: 260). The test results show that the data is normally distributed, if the probability value is> 0.05. The results of the Kolmogorov-Smirnov (K-S) normality test can be seen in table 3 below:

Table 3. Normality Test Results

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	.0000001
	Std. Deviation	4623608683.17485700
Most Extreme Differences	Absolute	.190
	Positive	.190
	Negative	-.126
Kolmogorov-Smirnov Z		1.315
Asymp. Sig. (2-tailed)		.063

Multicollinearity Test

The multicollinearity test aims to detect the presence or absence of multicollinearity in the regression model, it can be seen from the tolerance value and the opposite of the inflation factor (VIF) variant (Ghozali, 2013: 105). The general value used to indicate multicollinearity does not occur is the tolerance value

≥ 0.10 or equal to VIF value ≤ 10.00. The multicollinearity test results can be seen in table 4 below:

Table 4. Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	4099938761.648	2926923750.507			
PH	1.928	.861	.616	.196	5.092
1 PR	.185	2.062	.021	.261	3.827
PHB	-34.743	18.952	-.380	.345	2.895
JW	191974.584	93951.234	.338	.544	1.837

Simultaneous Significance Test Results (F-Test)

The F-test aims to determine whether all independent variables simultaneously influence the dependent variable. The test criteria by looking at the significance and comparing the value of Fcount with Ftable. The results of the F-test can be seen in table 5 below:

Table 5. Simultaneous Significance Test Results (F-Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	5676942731476207	4	1419235682869O517	6.074	.001[b]
1 Residual	10047545909911076	43	233663858370O2502		
Total	15724488641387283	47			

The results of the F-test from table 4.7 above, show a significance value of 0.001 <0.05, it can be concluded that Ha is accepted. Meanwhile, it can also be seen that the Fcount value has a value of 6.074. Ftable value at the significance level α = 5% with df numerator (k-1) df denominator (n-k). The number of research variables (k) is 4, and the number of samples (n) is 48. So the numerator df (4-1) = 3 and the denominator df (48-4) = 44, so Ftable is at the 95% significance level (α = 5 %). So Fcount < Ftable (6.074 > 2.82) and a significance level of 0.001 < 0.05. So it can be concluded that the accepted hypothesis means that hotel tax, restaurant tax, entertainment tax, and the number of tourists simultaneously have an effect on local revenue.

Individual Parameter Significant Test Results (t-test)

The t-test basically shows how far the influence of one independent variable individually in explaining the variation in the dependent variable. This test is done by looking at the significance and comparing t count with t table. The results of the t-test can be seen in table 6 below:

Table 6. Test Results for the Significance of Individual Parameters (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	4099938761.648	2926923750.507		1.401	.168
PH	1.928	.861	.616	2.240	.030
1 PR	.185	2.062	.021	.090	.929
PHB	-34.743	18.952	-.380	-1.833	.074
JW	191974.584	93951.234	.338	2.043	.047

Based on the results of the t-test in the table above, it can be explained as follows:

1. The hotel tax variable has a significance value of 0.030 > 0.05, the hotel tax variable also has a tcount of 2.240 < 2.01669 (t table t = 0.05, df = (48-4-1) = 43). So hypothesis 1 which states that hotel taxes have an effect on local revenue is acceptable.
2. The restaurant tax variable has a significance value of 0.929 > 0.05, the restaurant tax variable also has a tcount of 0.090 < 2.01669 (t table α = 0.05, df = (48-4-1) = 43). So hypothesis 2 which states that restaurant taxes have an effect on local revenue is rejected.
3. The entertainment tax variable has a significance value of 0.074 > 0.05, the entertainment tax variable also has a tcount of -1.833 < 2.01669 (t table t = 0.05, df = (48-4-1) = 43). So hypothesis 3 which states that entertainment tax has an effect on local revenue is rejected.
4. The variable number of tourists has a significance value of 0.047 < 0.05, the variable number of tourists also has a tcount of 2.043 < 2.01669 (t table α = 0.05, df = (48-4-1) = 43). Then hypothesis 4 which states that the number of tourists has an effect on local revenue is acceptable.

Test Results of the Coefficient of Determination (R²)

The test results of the coefficient of determination are seen from the adjusted R² to evaluate which regression models are good. The results of the coefficient of determination test can be seen in table 7 below:

Table 7. Result of Determination Coefficient Test (R²)
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.601[a]	.361	.302	4833878963.83458

a. Predictors: (Constant), JW, PH, PHB, PR

b. Dependent Variable: PAD

Table 7 above, shows the adjusted R square value of 0.302. These results can be concluded that the dependent variable, namely local revenue can be explained by 30.2% by the independent variables, namely hotel tax, restaurant tax, entertainment tax, and the number of tourists. While the remaining 69.8% is influenced by other variables that are not explained in this study.

The Effect of Hotel Taxes on Local Revenue

Based on the results of the hypothesis test, the significance of the individual parameters (t-test), the hotel tax variable has an effect on local revenue. This is evidenced by the significance value of 0.030 < 0.05, the tcount value of 2.240 while the t table value is 2.01669. So, it can be concluded that the hotel tax has an effect on the Regional Original Revenue of Bintan Regency in 2015-2018, so H1 is accepted and H0 is rejected. This shows that the development of the hotel industry in Bintan Regency is able to increase hotel tax revenue. This is influenced by the number of tourists who visit using the services offered by the hotel, such as staying or resting at the hotel. The longer the tourists stay will have an impact on hotel reception which can affect regional income.

Hotel tax revenue during the study period was able to have a positive impact on regional revenue and was able to exceed the targets that have been set every year.

5   CONCLUSION

This research was conducted at the Regional Revenue Agency of Bintan Regency during 2015-2018 and aims to see whether the hotel tax, restaurant tax, entertainment tax, and the number of tourists have an effect on the Regional Original Income of Bintan Regency. The population in this study consisted of 48 data, consisting of reports on PAD Bintan Regency, hotel taxes, restaurant taxes, entertainment taxes and data on the number of tourists from 2015-2018. The sample used in this study is the entire population, amounting to 48 data, obtained from 12 months multiplied by 4 years.

Realization of hotel tax revenue every month tends to fluctuate and always reaches the target set during the study period. From the results of the research test it is stated that hotel taxes have an effect on the Regional Original Revenue of Bintan Regency in 2015-2018, this can be shown by a significance value of $0.030 < 0.05$ and tcount of $2.240 < 2.01669$. The development of the hotel industry in Bintan Regency is able to increase hotel tax revenue.

The realization of restaurant tax revenue tends to fluctuate each month and always reaches the target set during the study period. From the test results it is stated that the restaurant tax has no effect on the Original Regional Income of Bintan Regency in 2015-2018, this can be shown by a significance value of $0.929 > 0.05$ and tcount of

$0.090 < 2,01669$. The high competitiveness of the restaurant industry causes a decrease in consumers who use restaurant services so that it affects restaurant acceptance.

The realization of entertainment tax revenue tends to fluctuate every month and always reaches the target set during the study period. From the results of the entertainment tax test, it is stated that the entertainment tax has no effect on the Regional Original Income of Bintan Regency in 2015-2016, this can be shown by a significance value of $0.074 > 0.05$ and tcount of $-1.833 < 2.01669$. The not yet optimal management of the potential for existing entertainment venues has resulted in low entertainment tax revenue which affects the increase in regional income.

The number of tourist visits each month tends to fluctuate and always increase during the study period. From the test results it is stated that the number of tourists has an effect on the Original Regional Income of Bintan Regency in 2015-2018, this can be indicated by a significance value of $0.047 < 0.05$ and tcount of $2.043 > 2.01669$. The more tourists visiting will have a positive impact on the regional economy

Revenue from sources of local revenue that is high is able to increase regional revenue. With the increase in local revenue, the result is that local governments are able to manage and optimize regional autonomy policies. The Bintan Regency Government needs to further develop the tourism sector to achieve even higher revenue targets.

With the increase in local revenue originating from hotel taxes, restaurant taxes, entertainment taxes, and the number of tourists attracting investors to invest in promising tourist attractions to generate profits.

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