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From Norm to Nominal: The Effectiveness of a Digital-Based Legal System for Advertisement Tax in Strengthening Sukabumi City's Fiscal Autonomy

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Abstract: Regional autonomy demands fiscal independence through the optimization of Local Own-Source Revenue. Advertisement tax plays a strategic role yet remains vulnerable to leakage due to weak regulation and conventional administration. Sukabumi City Regional Regulation Number 2 of 2025 serves as a reform instrument that integrates normative modernization with the digitalization of local tax collection systems based on information technology. This study analyzes the legal effectiveness of Regional Regulation Number 2 of 2025 in optimizing advertisement tax revenue to strengthen the fiscal autonomy of Sukabumi City Government. This study employs a juridical normative-empirical approach with a descriptive-analytical typology. Primary legal materials include Law Number 1 of 2022, Regional Regulation Number 2 of 2025, and the related Mayor Regulations, while secondary materials consist of literature, journals, and policy documents. Field data were collected through interviews and documentation at the Regional Financial and Revenue Management Agency of Sukabumi City. Analysis applied statutory, conceptual, and Lawrence Friedman's legal system theory approaches deductively. The results show that Regional Regulation Number 2 of 2025 broadens the tax base through adjustment of the Advertisement Rental Value and clustering of road zoning. Implementation of the Local Tax Digital Ecosystem (e-Pad) encompassing online self-assessment, cashless payment, and Application Programming Interface integration between BPKPD and DPMPTSP effectively closes administrative leakage gaps. Advertisement tax realization increased from ninety percent to one hundred five percent, significantly strengthening fiscal autonomy.These findings contribute practically to the reform of digital-based local tax governance and serve as empirical reference for other Indonesian regional governments formulating fiscal policy. Theoretically, this study reinforces the relevance of Friedman's legal system theory in explaining tax administration transformation in the digital era.This study offers novelty by positioning inter-agency Application Programming Interface system integration as a new indicator of legal effectiveness in local tax optimization following the HKPD Law. Prior studies generally focused on either normative or empirical aspects, whereas this study synthesizes both through legal system theory in the context of local tax digitalization.

Keywords: Advertisement Tax, Fiscal Autonomy, e-Pad System, Legal Effectiveness, Regional Autonomy.

INTRODUCTION

Development in a unitary state with decentralization, such as Indonesia, cannot be sepa The aspiration of fiscal autonomy lies at the heart of regional autonomy implementation as mandated by Law Number 23 of 2014 concerning Regional Government and reinforced through Law Number 1 of 2022 concerning Fiscal Relations between the Central and Regional Governments (HKPD Law). Fiscal decentralization policy positions Local Own-Source Revenue (PAD) as the principal parameter for measuring a region's independence in financing its development (Nasution et al., 2024). Nonetheless, dependence on transfer funds from the central government continues to dominate the revenue structure of many Indonesian regions, including Sukabumi City, which over the last five years recorded transfer revenue exceeding seventy percent of total regional revenue.

Advertisement tax is positioned as one of the PAD sources whose potential expands alongside the intensification of trade, services, and investment activities in urban areas. The tax object is characterized by dynamism, shifting from conventional media of boards and banners toward digital media such as videotrons, megatrons, and Light Emitting Diode-based running text. This shift demands responsive regulatory adaptation to close tax loopholes and maintain fairness of tax burden (Permatasari & Idris, 2024). Without normative renewal, advertisement tax regulation will degenerate into stagnant law that loses its enforceability (Aulia & Pratama, 2024).

The Sukabumi City Government responded to such dynamics by enacting Regional Regulation Number 2 of 2025 as an amendment to Regional Regulation Number 4 of 2023 concerning Local Taxes and Local Retributions. This amendment also harmonizes the regional regulation with the HKPD Law and Government Regulation Number 35 of 2023. However, a critical question arises: whether such substantive normative renewal empirically succeeds in boosting advertisement tax realization, or merely ends as symbolic law on paper (law in books) without concrete impact in practice (law in action).

Previous studies reveal a significant research gap. Several earlier studies tend to focus on empirical-sociological aspects based on outdated regulations (Amrullah, 2017; Budiningsih et al., 2013; Siahaan et al., 2024), while other studies adopted a descriptive quantitative approach (Dhiu et al., 2025). Existing normative-empirical research tends to concentrate on business permit retributions (Li et al., 2025). No study has yet integratively evaluated the effectiveness of advertisement tax regulation in the post-HKPD Law era by positioning cross-institutional digital system integration as an indicator of legal effectiveness. Yet, the digital transformation of tax administration has become a paradigmatic shift determining the success of fiscal norm implementation in the modern era (Hamdani & Hamzah, 2025).

Departing from this gap, this study aims to analyze the legal effectiveness of Sukabumi City Regional Regulation Number 2 of 2025 in optimizing advertisement tax revenue. Three research questions are raised: first, how is the normative construction of advertisement tax arrangement in Regional Regulation Number 2 of 2025 and its harmonization with the HKPD Law; second, how is the norm implemented through the Local Tax Digital Ecosystem (e-Pad) and Application Programming Interface integration between BPKPD and DPMPTSP; third, to what extent does the implementation contribute to strengthening regional fiscal autonomy. The scientific contribution of this study lies in positioning cross-institutional digital system integration as a new legal effectiveness indicator within Friedman's legal system theory framework.

Literature Review

Legal System Theory as a Framework for Evaluating Local Tax Regulatory Effectiveness

The legal system theory introduced by Lawrence M. Friedman frames the success of law as the product of dialectical interaction among three principal components: legal substance, legal structure, and legal culture. Substance refers to the written norms and rules; structure refers to law-enforcement institutions and personnel; and legal culture encompasses societal attitudes, values, and compliance toward the law (Adnan et al., 2022; Istiqamah, 2024). In the context of local tax regulation, these three components are mutually determinative: a sound norm cannot be effective without a reliable institutional structure, and both will lose their utility without taxpayer compliance culture.

The theory's contribution lies in its capacity to explain why renewal of advertisement tax regulation does not automatically translate into revenue optimization. Substantive renewal (Regional Regulation) becomes effective only when supported by adaptive institutional structures (digital systems, inter-agency coordination) and a compliant taxpayer legal culture (Putra et al., 2024). This study extends the framework by proposing that in the digital era, legal structure no longer refers solely to human institutions but also to the information system architecture that becomes the infrastructure for norm execution (Wijayanti & Hartono, 2024).

Tax Collection Principles and the Doctrine of Fiscal Legality

The doctrine of No Taxation Without Representation, manifested in Article 23A of the 1945 Constitution of the Republic of Indonesia, positions law as the sole source of legitimacy for tax collection. At the regional level, this principle is embodied through Regional Regulations as the lawful instrument for imposing fiscal obligations on citizens (Sahran, 2025). In the classical doctrine formulated by Adam Smith and widely adopted in modern tax law, four maxims serve as touchstones for the legitimacy of tax collection: equity, certainty, convenience of payment, and economy of collection (Ilyas & Burton, 2020).

These principles are not merely normative principles but also analytical instruments for testing whether a local tax regulation truly functions optimally. Legal certainty demands clarity of subject, object, tariff, and calculation procedures so as not to invite multiple interpretations. The principle of collection efficiency, often overlooked, becomes pivotal in the digital era: a costly and complex administrative system will erode the very revenue it collects (Maisarah & Yusran, 2025). Good public policy must translate normative principles into measurable operational procedures.

Fiscal Decentralization and Regional Autonomy under the HKPD Law

The concept of fiscal decentralization rests on the assumption that regional governments possess the capacity and authority to mobilize local revenue sources for financing the administration of government and development (Mulkan & Aprita, 2023). The HKPD Law restructures and consolidates the types of local taxes and retributions, strengthens the tax base through the Specific Goods and Services Tax, and provides regions with adaptive room to set tariffs (Nasution et al., 2024). Within this context, advertisement tax is retained as a Regency/City tax with a maximum tariff of 25 percent of the Advertisement Rental Value.

The level of fiscal autonomy is commonly measured through the ratio of PAD contribution to total regional revenue. The higher this ratio, the stronger a region's financial autonomy and the lower its dependence on central government transfer funds (Hamdani & Hamzah, 2025). Accordingly, advertisement tax optimization carries not only technical-administrative but also political-strategic meaning: it becomes an instrument for measuring regional fiscal sovereignty in designing development that aligns with local characteristics (Irawan, 2025).

Research Position and Novelty

This study positions itself differently from prior research that generally focuses on the implementation effectiveness of advertisement tax regulation in the pre-HKPD Law era (Amrullah, 2017; Budiningsih et al., 2013; Siahaan et al., 2024). Differing also from descriptive quantitative approaches (Dhiu et al., 2025), this study integrates normative and empirical analyses within the framework of legal system theory. Its primary novelty lies in introducing the concept of inter-agency Application Programming Interface system integration as a component of digital legal structure that serves as a new effectiveness indicator in local tax optimization.

METHOD

This study adopts juridical normative-empirical research (mixed legal research) with a descriptive-analytical typology. The normative approach is employed to examine the normative construction and vertical harmonization of Sukabumi City Regional Regulation Number 2 of 2025 with the HKPD Law and Government Regulation Number 35 of 2023. The empirical approach is conducted to trace the implementation of such norms in the practice of advertisement tax collection by BPKPD Sukabumi City (Muhammad, 2014; Sonata, 2014). The combination of both approaches is relevant because legal effectiveness cannot be evaluated solely through the text of regulation but must also account for how norms are translated into concrete administrative action.

The primary legal materials utilized include the 1945 Constitution of the Republic of Indonesia, Law Number 23 of 2014 concerning Regional Government, Law Number 1 of 2022 concerning Fiscal Relations between the Central and Regional Governments, Government Regulation Number 35 of 2023, Sukabumi City Regional Regulations Number 4 of 2023 and Number 2 of 2025, and Sukabumi Mayor Regulations Number 24 of 2024 and Number 1 of 2025. Secondary legal materials include tax law literature, indexed scholarly journals, Sukabumi City Medium-Term Regional Development Plan 2025–2029, and BPKPD Sukabumi City Budget Realization Reports for the 2023–2025 period.

Empirical data were collected through semi-structured interviews with officials of BPKPD, the Investment and One-Stop Integrated Services Office (DPMPTSP), and the Civil Service Police Unit of Sukabumi City, alongside documentation of advertisement tax realization achievements. Triangulation was conducted by comparing interview data, official documents, and observations of e-Pad system operations. Data analysis employed three layered approaches: a statute approach to examine norm hierarchy; a conceptual approach to dissect the doctrine of tax collection principles; and a case approach to investigate implementation practice in Sukabumi City. Conclusions were drawn deductively using Friedman's legal system theory as the principal analytical tool.

RESULTS AND DISCUSSION

Results

Normative Construction of Advertisement Tax in Regional Regulation Number 2 of 2025

Sukabumi City Regional Regulation Number 2 of 2025 retains advertisement tax as a local tax with a maximum tariff of 25 percent of the Advertisement Rental Value (NSR). The substantive innovation lies in the NSR formulation, now calculated through two principal components: the advertisement product value and the advertisement strategic value. The strategic value component is composed of variables of road classification, viewing angle, display duration, and media size. The most fundamental change concerns road zoning clusterization, dividing the road network into Protocol Cluster, Economic Cluster, and Residential Cluster, each with differing strategic value multipliers.

Appendix II of Regional Regulation Number 2 of 2025 rigidly stipulates rental tariffs for the utilization of regional assets for publication media: signaling publication media at IDR 600,000/m²/month; signaling publication media frame at IDR 200,000/m²/month; non-signaling publication media at IDR 50,000/m²/month; and illuminated publication boards at IDR 250,000/m²/month. Utilization of the right-of-way for non-governmental publication media is charged at IDR 240,000/m²/year. This specific and classified tariff construction reflects the framers' effort to close pemajakan loopholes for new digital media such as videotrons and running text, which were not specifically accommodated under Regional Regulation Number 4 of 2023.

Table 1 below presents the substantive comparison between Regional Regulation Number 4 of 2023 and Regional Regulation Number 2 of 2025:

Table 1. Substantive Comparison of Advertisement Tax Norms

Indicator	Regional Regulation No. 4 of 2023	Regional Regulation No. 2 of 2025
Parent Legal Basis	Law No. 1/2022 (partial)	Law No. 1/2022 and Government Regulation No. 35/2023
Digital Advertisement Object	Not specifically accommodated	Explicitly regulated (videotron, megatron, running text)
Road Clusterization	Simple classification	3 clusters: Protocol, Economic, Residential
Collection System	Manual/conventional	Based on e-Pad and cashless payment
Administrative Sanctions	Multiple interpretations	Monthly interest, max. 24 months

Source: Author's analysis of Sukabumi City Regional Regulations (2026)

Implementation through the Local Tax Digital Ecosystem (e-Pad)

BPKPD Sukabumi City translates the mandate of Regional Regulation Number 2 of 2025 through the development of the Local Tax Digital Ecosystem (e-Pad), built on three integrated pillars. The first pillar is the online self-assessment registration and data system, in which taxpayers register accounts, input advertisement material dimensions, advertisement type, placement location, and upload visual documentation. The system automatically calculates the tariff based on the NSR formula adjusted with road zoning clusterization, thereby minimizing officer subjectivity and eliminating room for negotiation, which has long been a source of moral hazard.

The second pillar is the cashless payment system. BPKPD partners with a Perception Bank (Bank BJB) and electronic payment service providers based on QRIS, mobile banking, and Virtual Accounts. Taxpayers receive an electronic Payment Code (e-Billing) after their Local Tax Declaration is validated by the system. All fund flows enter the Regional General Treasury Account directly, severing the illegal levy chain by eliminating cash as a medium within the tax bureaucracy. The third pillar comprises automatic reporting and reconciliation: the system issues an Electronic Local Tax Payment Slip (e-SSPD) equipped with a unique Quick Response code as a juridical validity marker, and conducts financial reconciliation automatically at 24.00 Western Indonesian Time daily.

The most crucial breakthrough is inter-agency system integration through the Application Programming Interface (API) between BPKPD and DPMPTSP. When an entrepreneur applies for an Advertisement Organizing Permit extension at DPMPTSP, the system automatically queries the BPKPD server; if prior-year tax arrears are detected, the permit extension process is blocked automatically until the arrears are settled. Conversely, advertisements displayed without permit confirmation are classified as illicit tax objects and added to the priority enforcement list. This interconnection scheme creates a reciprocal enforcement mechanism that closes the inter-agency data fragmentation gap.

Contribution to Revenue Optimization and Fiscal Autonomy

Realization data of advertisement tax revenue in Sukabumi City for the 2023–2025 period demonstrate a significant acceleration trend following the enactment of the new Regional Regulation. Table 2 presents these quantitative achievements:

Table 2. Advertisement Tax Revenue Realization of Sukabumi City 2023–2025

Year	Target (IDR)	Realization (IDR)	Achievement (%)	Contribution (%)
2023	3,250,000,000	2,925,000,000	90.00	-4.8
2024	3,400,000,000	3,230,000,000	95.00	-5.1
2025	**3,650,000,000**	**3,832,500,000**	**105.00**	**-5.9**

Source: BPKPD Sukabumi City Budget Realization Report and DGFB Ministry of Finance, processed data (2026)

Following the enactment of Regional Regulation Number 2 of 2025, realization soared to 105 percent of target, reaching IDR 3.83 billion. This surge was accompanied by an increase in the contribution of advertisement tax to total local tax from 4.8 percent in 2023 to nearly 6 percent in 2025. The positive correlation between regulatory renewal and revenue performance improvement proved significant, confirming the argument that normative modernization supported by digital structure contributes to strengthening regional fiscal autonomy.

Supporting and Inhibiting Factors of Implementation

The research identifies three categories of obstacles: juridical, technical-administrative, and cultural. Juridical obstacles include the delayed enactment of Mayor Regulations as technical-operational rules; dualism of road right-of-way management authority on National and Provincial Roads, which causes juridical paralysis of the Civil Service Police Unit; and the legal loophole in determining tax subjects for advertisements managed by national advertising agencies subleased to local vendors. Technical-administrative obstacles include the limited e-Pad server capacity that often crashes during peak reporting periods, low digital literacy of local SME taxpayers, and limited quantity of tax analysts qualified to operate Geographic Information System devices.

Meanwhile, accelerative supporting factors include the political commitment of regional leadership that provides budget priority for e-Pad development and firmness in cracking down on illegal advertisements; the solid inter-institutional cooperation of the Integrated Advertisement Enforcement Team involving BPKPD, the Civil Service Police Unit, DPMPTSP, the Transportation Office, and elements of the Indonesian National Armed Forces and National Police; and the strategic position of Sukabumi City as a service and commercial hub in Southern West Java, attracting the national corporate advertising market.

Discussion

Reading Effectiveness through Friedman's Legal System Theory

The improvement in advertisement tax realization in Sukabumi City cannot be explained through a single component but must be read as the result of simultaneous interaction among the three components of Friedman's legal system. On the substantive dimension, Regional Regulation Number 2 of 2025 successfully addresses the weaknesses of the prior regulation by accommodating digital advertisements, clustering road zoning, and clarifying the NSR formula. This renewal satisfies the certainty principle of Adam Smith's doctrine: subjects, objects, tariffs, and calculation bases are rigidly defined, closing the room for multiple interpretations. The equity principle is also fulfilled because the progressive tariff based on road clusterization ensures proportionality of tax burden between advertisements in strategic areas and those in peripheral areas (Ilyas & Burton, 2020).

On the legal structure dimension, the most fundamental transformation occurs through digitalization of the norm execution infrastructure. This study argues that in the digital era, the definition of Friedman's legal structure requires expansion: it no longer solely encompasses human institutions and personnel (BPKPD, DPMPTSP, Civil Service Police Unit), but also the information system architecture that constitutes law-enforcement infrastructure. API integration between BPKPD and DPMPTSP exemplifies how digital structure dissolves the chain of institutional sectoral egoism, which has long been a chronic disease of Indonesian public administration. This argument aligns with the finding that the determinants of successful contemporary public policy implementation strongly depend on inter-agency system interoperability (Putra et al., 2024).

On the legal culture dimension, the cashless payment and e-Billing system shifts taxpayer interaction patterns from face-to-face engagements prone to corruption toward impersonal systemic interactions. This shift indirectly forms a new compliance culture: when there is no longer room for negotiation or bargaining at the counter, taxpayers are induced to comply with the system's automatic calculation. However, technology-based public policy also carries the risk of a digital divide that may give rise to new structural injustice for groups with low digital literacy (Kristian, 2023).

API as a New Indicator of Legal Effectiveness

The most significant theoretical contribution of this study is the positioning of cross-institutional API integration as a new legal effectiveness indicator in local tax optimization. In the conventional paradigm, legal effectiveness is measured by compliance rates, reporting orderliness, and revenue realization achievements. This study proposes an additional dimension, namely reciprocal enforcement: the capacity of inter-agency systems to lock compliance automatically through digital data interconnection. The mechanism that automatically blocks permit extensions at DPMPTSP due to tax arrears at BPKPD is not merely a procedural innovation but an administrative law breakthrough that operationalizes the principle of integrated public administration (Wijayanti & Hartono, 2024).

This indicator has broader relevance. Theoretically, it expands Friedman's legal structure concept by adding the dimension of information system architecture as a new pillar of enforcement structure. Practically, it offers a replicable model for other regional governments confronting similar issues: tax leakage due to inter-agency data fragmentation. The estimation and contribution of local taxes is strongly influenced by database quality, and API integration provides an architectural answer to that need (Hamdani & Hamzah, 2025).

Contradictions and Limitations: Digital Divide as a Threat to the Equity Principle

Although quantitative achievements indicate success, this study notes a contradiction worthy of critical attention. The e-Pad system designed to enhance the principles of certainty and efficiency may potentially sacrifice the equity principle for local SME actors. Small-scale taxpayers owners of kiosks, eateries, and temporary event sponsors face disproportionate technical competence burdens: obligations to tag GIS coordinates, upload high-resolution visual documents, and navigate complex application menus. Consequently, some of them choose to install advertisements clandestinely not out of intent to evade tax but due to resistance against system complexity.

This finding confirms the argument that public policy implementation challenges arise not only from substantive normative weaknesses but also from gaps in societal capacity to navigate policy infrastructure (Kristian, 2023). In this context, Adam Smith's equity principle requires reinterpretation: tax burden fairness encompasses not only nominal proportionality but also fairness of access to compliance infrastructure. Regional governments must mitigate this through digital literacy mentoring, the provision of offline assistance counters, and simplification of application interfaces for SME taxpayers.

Implications for Fiscal Decentralization Theory

The increase in advertisement tax contribution to 5.9 percent of total local tax provides both symbolic and substantive contributions to strengthening Sukabumi City's fiscal autonomy. Although the share is not dominant, this increase carries strategic significance because it demonstrates the region's capacity to mobilize local revenue sources without dependence on central transfer funds. This argument aligns with the thesis that genuine fiscal autonomy is reflected not in total ratios but in a region's adaptive capacity to respond to local economic dynamics through adaptive legal instruments (Mulkan & Aprita, 2023).

A deeper implication is that local tax optimization in the post-HKPD Law era can no longer be pursued merely through tariff extensification or tax object expansion. A more potent strategy is vertical and horizontal integration of the administrative system: vertical between central and regional levels, and horizontal among regional agencies. Without such integration, substantive normative renewal as conducted by Sukabumi City would be obstructed by fragmentation of execution infrastructure (Nasution et al., 2024).

Research Limitations

This study acknowledges several limitations. First, the case study focus on a single region (Sukabumi City) limits generalizability; replication in regions with different characteristics is necessary to test the robustness of the analytical framework. Second, the realization data utilized cover only one year following the enactment of the new Regional Regulation (2025), making it uncertain whether the surge in achievement reflects momentum effect or a sustainable pattern. Third, the legal culture dimension has not been deeply explored through taxpayer surveys; further research with ethnographic or quantitative survey approaches could enrich understanding of this dimension.

CONCLUSION

This study concludes three principal findings. First, Sukabumi City Regional Regulation Number 2 of 2025 substantively expands the advertisement tax base through adjustment of the Advertisement Rental Value, accommodation of digital advertisement objects, and more rigid road zoning clusterization. This substantive renewal fulfills the classical tax collection principles, particularly certainty and equity. Second, the implementation of the Regional Regulation through the Local Tax Digital Ecosystem (e-Pad) and Application Programming Interface integration between BPKPD and DPMPTSP effectively closes conventional administrative leakage gaps and strengthens inter-agency reciprocal enforcement. Third, the realization surge to 105 percent in 2025 with contributions approaching 6 percent to local tax significantly strengthens the degree of Sukabumi City's fiscal autonomy.

Theoretically, this study contributes to extending Friedman's legal system theory framework by positioning information system architecture (inter-agency API) as a new dimension of legal structure in the digital era. Practically, the findings offer a replicable model for other regional governments to reform local tax governance based on digital interoperability. From a policy perspective, the central government needs to encourage standardization of API protocols across regional government agencies and provide fiscal incentives for regions that successfully build digital tax ecosystems.

Further research is suggested to take two directions. First, multi-region comparative studies to test the generalizability of findings and identify contextual variables affecting the successful replication of the e-Pad model. Second, deep socio-legal studies on the digital divide dimension and cultural resistance of SME taxpayers, to formulate mitigation strategies that guarantee the equity principle in the digital transformation of local taxation.

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