PAPER • OPEN ACCESS

Policy Communication Strategy of Restaurant Tax to Increase Bandung's Own-Source Revenue

View the article online for updates and enhancements.

Policy Communication Strategy of Restaurant Tax to Increase Bandung's Own-Source Revenue

B B Pratamawaty, A Cahyadini, S Julianja and G S Veronica

Universitas Padjadjaran, Jl. Raya Bandung Sumedang KM.21, West Java 45363 - Indonesia

benazir.bona@unpad.ac.id
amelia.cahyadini@unpad.ac.id

Abstract. About a quarter of Bandung Own-Source Revenue comes from the tax revenue. Meanwhile, the increasing number of cafe and restaurant in Bandung is not followed by the increasing amount of Own-Source Revenue from the restaurant taxes income. Thus, local government issued reward policy in order to stimulate taxpayer to orderly pay the tax. This study aims to generate an ideal policy communication strategy of Bandung local government's restaurant tax reward policy in order to stimulate restaurant taxpayer to pay tax orderly. The method used is the case study. Data collection incorporates literature study, observation, and interviews with Economic Affairs and Office for Management of Regional Revenue of Bandung. The results indicate that the ideal policy communication strategy of Bandung local government's restaurant tax reward policy including interpersonal communication by the field officers to the taxpayer and through publication on the Tax Magazine by Tax Office.
Keywords: policy communication strategy; case study; restaurant tax

1. Introduction

Restaurant tax is one of the taxes managed autonomously by each local government. Thus, restaurant tax is one of the local sources which harnessed to finance the execution of local government affairs. Restaurant tax payment of Bandung has shown a positive trend so far. However, there are 10% of restaurant tax payers who have overdue tax pay and even purposely neglect it (BPPD, 2018). Meanwhile, as a top tourism destination, Bandung has quite large numbers of restaurants and cafes and the numbers keep on increasing each year. This potential local tax item will contribute significantly on Bandung Own-Source Revenue. In order to successfully maintaining Smart City based development, Bandung needs reliable Own-Source Revenue, and local tax contributes as much as one third to the total of Own-Source Revenue.

Actually, restaurant tax has always been charged to the customers. Restaurant owner only responsible to deposit all of the paid tax by the customers to the Tax Office. The fact that 10% of restaurant taxpayers have neglected their responsibility purposely to pay the tax has indicated uneven awareness of laws and rules among the restaurant owners. Meanwhile, the laws and legislation generated by the government obliged to anyone or each individual as citizen in the area. In other words, each individual no matter a baby or a kindergarten student bound by the laws and regulations produced by the government. In facts, most of Indonesian people have tendency to be more ignorant of laws or in other words, low legal literacy.

Despite the low legal literacy, in the establishment of legislation by the government there is a stage known as promulgation, in which whenever a legislation and/or regulation has been promulgated then

the legislation and/or regulation considered has been known and acknowledged by all the citizens in the jurisdiction area. This condition known as Legal Fiction theory in the field of Law where citizens considered have known and aware of the whole legislation and/or regulation produced by the government in spite of their demographic background.

Law is one of the government public policy products because the ultimate objective of generating public policies is to manage the society life in order to achieve the state visions and missions. Initially, a public policy generated because of an existing public problem. Robert B. Seidman, Ann Seidman, and Nalin Abeysekere (199) claimed that public problems emerge because of the undone aspects, namely rule, opportunity, capacity, communication, interest, process, and ideology. Communication considered as one of the public problems cause. It refers to the societies' ignorance towards the regulations applied causing problematic actions or behaviors. The societies' ignorance towards the regulation and legislation applied triggered by the government inefficient and ineffective communication towards the society [1].

Public policy communication is indeed of the government tasks. The citizens have the right to be informed and socialized regarding the generated public policies by government. It is because each public policy produced by the government legally bond to all of the citizens. Most of the times, public problem surfaces because of the societies' ignorance towards the applied legislation and regulation. Unfortunately, public policy communication has not been considered significantly by the government yet.

The absence of appropriate public policy communication not only causing public problems but also lead to some of unimplemented government legislation and regulation products. These unimplemented regulations and legislations indicate low public participation. On the other hand, the citizens would not be able to participate actively in the government when they do not get any socialization or even information regarding public policy produced by the government. Meanwhile, a state development depends on the citizens role and active participation.

An effective communication in the context of public policy indicated by three different indicators, that is transmission, clarity, and consistency. Transmission refers to how to transmit the policies to the field officers, what are the communication channels used, and the field officers' interpretation regards the policies. Clarity refers to clear objectives and how to implement the policies. Meanwhile, consistency refers to the synchronization of the orders and the implementations in the field [2].

Those three indicators strongly related to the message structure in the policy communication. Message is one of the key elements in generating an effective communication in order to achieve the communication goals. Achieving communication goals indicate a communication has been done effectively. In other words, in order to achieve government objective which is implemented produced public policies, particularly the legislation and regulation, an effective communication is needed. An effective communication can be established using communication strategy.

Key elements of communication strategy include:

- Strategy of choosing the communicator, which has to consider its background, credibility, and appeals.
- Strategy of organizing and presenting message, which has to consider several aspects that is: message organization, message structure, message appeal, verbal and non-verbal, also message presentation form;
- Strategy of media determining and planning, it has to be selective in choosing the media by adjust to the audiences' condition and situation and their socio psychological situation.
- Strategy of determining and identifying audiences, it is necessary to identify and study the targeted audiences to be able to attain an effective communication, that is including identify the audiences' references frame and its situation and condition [3].

It is important to employ a feasible policy communication strategy in order to reach the vision and mission of the public policies. The established policy communication strategy has to consider the four key elements, that is communicator, message, media, and the audience. In order to achieve the targeted total tax income, especially from the restaurant tax, Office for Management of Regional Revenue of

Bandung gives special rewards to the taxpayers who pay tax in exact time and amount. This study aimed to investigate how the local government stimulates the restaurant taxpayer to pay tax in exact time and amount and how local government policy communication strategy in communicating the stimuli to its targeted audience, in this case is restaurant taxpayers.

This article divided into two parts. First part will elaborate briefly about the Law concepts and the relation to the policy communication strategy of restaurant tax policy in Bandung which has been awarded as one of the Smart Cities in Indonesia. The second part will explain the study results and implications also recommendation in the form of policy communication strategy models for restaurant tax considered ideal for the local government of Bandung as the Smart City.

1.1. Legal Fiction

Society and law cannot be separated. *Ubi societas ibi ius,* there is society then there is law. Mochtar Kusumaatmadja claims the law is the whole principles and rules govern human life in society including institutions and processes embody the enactment of rules in reality[4]. The law functioned to achieve regularity in society which causing legal certainty then affect the society's order. Meanwhile, the purpose of law is to be righteous which is hard to be defined but can be felt and must remain [5]. As a law-based state means everything in Indonesia must be regulated by the law. Act is one of the laws, the law must be supreme and has to be able to protect public interest[4]. In the enactment of legislation itself, Indonesia has regulated it in law no. 12 of 2011 concerning generating legislation which including planning, preparation, discussion, approval or determination, and promulgation. Article 81 declares that:

> "Chapter IX
> Promulgation
>
>
> Article 81
> For public cognizance, regulations must be promulgated by placing it in:
> a. Statue book of the Republic of Indonesia;
> b. Supplement to Statue Book of the Republic of Indonesia;
> c. State Gazette of the Republic Indonesia;
> d. Supplement to State Gazette of the Republic of Indonesia;
> e. Regional book
> f. Supplement to Regional Book; or
> g. Regional Gazette"

The term of promulgation also known as legal fiction theory. The theory was introduced by L. J. Van Apeldoom, in which according to Apeldoom, fiction is to accept something not true as something true, accept something not actually there as there is or otherwise[6]. Legal fiction means "everyone is considered know the laws"[7], *presumption iures de iure,* thus by promulgating the legislation means it has been known by the people, whether they live in rural area, elementary school students, or baby inside a mother's womb. Ignorance of the law cannot be used as a reason for forgiveness, *ignorante juris non excusat,* as jurisprudence of supreme court verdict No. 645 K/Sip/1975, supreme court verdict No. 77 K/Kr/1953, supreme court verdict No. 77 K/Kr/1961 and supreme court verdict No. 2066 K/Pid.Sus/2010[8]. According to Van Apeldoorn, legal fiction should have been avoided as law functioned to regulate life and may not be manifested into rules in contrast to the reality[6].

1.2. Local Tax and Restaurant Tax

Article 1 paragraph (1) the 1945 constitution of Republic of Indonesia stated "the state of Indonesia shall be a unitary state in the form of a republic" has logical consequences that power is within the central government, nevertheless the central government has authority to delegate some of its power to the regions based on autonomy rights (unitary state with decentralized system)[9]. Van Apeldoorn argued that a unitary state power owned by the central government while local government only receive

it from the central government hence local government does not have independent rights[10]. Regions are given authority to manage and regulate their own affairs based on its interest. According to the principle of regional autonomy, the central government gives the local government authority to the broadest to manage its local affairs as long as it is not part of the absolute government affairs in accordance to Article 10 Act Number 23 of 2014 concerning Local Government.

Based on the Act concerning Local Government, one of the authorities given to the local government is to determine regional income policies in order to finance local government affairs. Local tax is one of the regional income sources. Mardiasmo defined local tax as an obligatory contribution of individuals and organizations to the region without direct compensation and can be imposed based on the prevailing laws and regulations which harvested to finance local government affairs and region development[11]. This definition is in line with the understanding of local tax according to Article 1 point 10 of Act No. 28 of 2009 concerning Local Taxation and Charges (PDRD Law), "Local tax shall mean obligatory contribution to the region owed by private individuals or entities of enforced nature based on the law, without receiving direct compensation and used for the needs of the regulation mostly for the welfare of the people." As in Article 2, local taxes are divided into provincial taxes and district/town taxes. Article 2 Paragraph (3) PDRD Law adheres to a closed-list system which means that the tax imposed by the local government is limited to what is mentioned in the regulation only, in line with which mentioned in Article 23A The 1945 Constitution that "all taxes and other levies for the need of the state of a compulsory nature shall be regulated by law" which have juridical consequences that all rules concerning on tax collection must go through the law[12]. Province has authority to levy five types of tax namely:

a. Motor vehicle tax;
b. Excise/tax for transfer of ownership of motor vehicle;
c. Motor vehicle fuel tax;
d. Surface water tax;
e. Cigarette tax.

Meanwhile, town has authority to levy 11 types of tax namely:

a. Hotel tax;
b. Restaurant tax;
c. Entertainment tax;
d. Advertising tax;
e. Street lighting tax;
f. Tax on non-metal mineral and rock;
g. Parking tax;
h. Ground water tax;
i. Tax on swallows' nest;
j. Rural and urban land and building tax;
k. Excise/tax for acquiring right on land and building.

Restaurant tax as in Article 1 Paragraph (22) PDRD Law means tax for service provided by restaurants. Restaurant tax is local government's jurisdiction which collected by local government to personal or corporate owns restaurant with the maximum rates is 10% and has been regulated in local regulation. Restaurant tax in Bandung has huge potential since the numbers of restaurants has grown rapidly each year. According to Bandung's Local Government Budget of 2017, restaurant tax has contributed 10,62% of the local tax total amount or 4% of Bandung Own-Source Revenue, that is 255.000.000.000,00 IDR.

1.3. Smart City

Smart City has become a new trend in Indonesia for the past few years. Central government through Ministry of Communication and Informatics, Ministry of Internal Affairs, Ministry of PUPR, National Development Planning Agency (*Bappenas*), and Presidential Staff Office establish Smart City

masterplan titled "To 100 Smart City Movements". In 2017, there were 24 districts/towns accepted the "To 100 Smart City Movements" awards[1].

Giffinger defined Smart City as a city well performing built on the 'smart' combination of endowments and activities of self-decisive, independent and aware citizens. Meanwhile, Dameri has another opinion which is:

> "A smart city is a well-defined geographical area, in which high technologies such as ICT, logistic, energy production, and so on, cooperate to create benefits for citizens in terms of well-being, inclusion and participation, environmental quality, intelligent development; it is governed by a well-defined poll of subjects, able to state the rules and policy for the city government and development [13]."

The Smart City concept is a city with good performance which consider its economic, people, government, mobility, and environment. There is control and integration of the whole physical infrastructure, information technology infrastructure, social infrastructure, and business infrastructure to improve the city intelligence. Smart City requires an efficient and livable city with the usage of smart computing to establish a smart city along with its facilities include education, health, public safety, transportation, and others[14].

Smart City is not merely about automate functions for individuals, buildings, or traffic systems but also allows controlling, comprehending, analyzing, and planning a city aimed to improve efficiency, fairness, and life quality of the residence[15]. The key elements to the birth of Smart City including area as territory; infrastructure as the biggest element that is physical infrastructure, materials, and etc.; human resources including people who live and also who only work in the city; and the last one is government that is local government[13].

Establishing a Smart City requires a bond between government and the society active participation in order to generate sense of belonging towards the city. Simply put, Smart City has to be able to build a strong relation among small and medium enterprises actor, schools, corporates, NGO, government, industry people, and etc. So that the outcomes are not about what the government has done but because of the interaction of the citizens[15].

Giffinger identified at least six different parameters of Smart City namely smart mobility, smart environment, smart people, smart living, smart governance and smart economy[13]. Bandung has described those six parameters as[16]:

1. Smart Economy, in which under the previous mayor of Bandung, Ridwan Kamil, the city arrangement has to present a smart city in the economic field.
2. Smart People, a city filled with smart citizens. Smart in establishing education, creativity, and innovation together also smart in establishing race, religion, ethnicity, and groups diversity.
3. Smart Government means a smart government in performing public service, society development-oriented policy, healthy political development, and excellent nation personality.
4. Smart Mobility means proper mass transportation for the citizens and convenient internet connection for local, national, and international communication with the ICT approach.
5. Smart Environment, which manifested in a clean and healthy environment, by minimizing air and sound pollution from the motor vehicles, industry, combustion including biomass burning traditionally, manufacture dangerous gas waste.
6. Smart Living refers to a good life quality. A hope for decent life, free from threats and criminality, equal and quality education, and comfortable also affordable recreation places and does not promote a consumptive life of society.

2. Method
Case study method is employed for this study to explore how the local government stimulates the restaurant taxpayer to pay tax in exact time and amount and how local government policy

---

[1] See https://kominfo.go.id/content/detail/11656/langkah-menuju-100-smart-city/0/sorotan_media by Evita Devega, *"Langkah Menuju 100 Smart City",* accessed on 17th of October 2018.

communication strategy in communicating the stimuli to its targeted audience, in this case is restaurant taxpayers. Case study is an intensive investigation using varied evidence sources towards a single entity limited by time and space. Case study research allow researcher to collect details and rich information including dimensions of a certain case[17]. A case study is not a hermeneutic that one uses to examine texts but rather a method that organizes the example in a holistic and context-sensitive manner[18].

Case study is considered ideal for this study in order to reach the objectives intended. Data collection incorporates observation, literature study and interviews with staffs of Economic Affairs and Office for Management of Regional Revenue of Bandung (BPPD). The observation done by monitoring the local government social media accounts posts. While literature study includes all the necessary and relevant documents to the topic in discussion.

3. Result
As a top tourism destination, restaurants and cafes in Bandung are growing rapidly each year. As a city, Bandung has been known as the culinary, fashion, and even nature tourism destination is West Java. It has many attractive landmarks and also known as a creative hub. When a city is able to attract hundreds or even thousands of visitors in each month then it is a potential business market. As well as culinary business. The numbers of restaurants and/or cafes have been increased quite a lot in recent years. Data shows that by October 2018 there are already 277 new restaurants and/or cafes open in Bandung as shown in the Figure 1 below:

JUMLAH WAJIB PAJAK AKTIF RESTORAN TAHUN 2018

NO	BULAN	EXISTING	BARU	TUTUP	TOTAL
1	TAHUN 2016	1.636	-	-	1.636
2	JANUARI 2017	1.636	19	2	1.653
3	FEBRUARI	1.653	27	5	1.675
4	MARET	1.675	25	15	1.685
5	APRIL	1.685	28	11	1.702
6	MEI	1.702	13	12	1.703
7	JUNI	1.703	22	2	1.723
8	JULI	1.723	25	16	1.732
9	AGUSTUS	1.732	17	47	1.702
10	SEPTEMBER	1.702	35	11	1.726
11	OKTOBER	1.726	33	26	1.733
12	NOVEMBER	1.733	22	10	1.745
13	DESEMBER	1.745	52	28	1.769
14	JANUARI 2018	1.769	25	16	1.778
15	FEBRUARI	1.778	52	17	1.813
16	MARET	1.813	36	12	1.837
17	APRIL	1.837	39	21	1.855
18	MEI	1.855	20	17	1.858
19	JUNI	1.858	25	5	1.878
20	JULI	1.878	28	67	1.839
21	AGUSTUS	1.839	21	15	1.845
22	SEPTEMBER	1.845	15	7	1.853
23	OKTOBER	1.853	16	8	1.861
	TOTAL		579	370	

Figure 1. Data of Open and Running Restaurants in Bandung
(Source: BPPD, 2018)

The data indicates the rapid growth of restaurant business in Bandung and how potential this business industry for the local government Own-Source Revenue. Even though the numbers of new restaurants open on each month is not significantly increasing or decreasing but it shows a positive trend indeed. However, the data also shows a lot of restaurants and/or cafes closing down, especially on July where there were 67 restaurants and/or cafes closing down.

In spite of the increasing numbers of restaurants and/or cafes each month, it seems not all of them do their responsibility to deposit the restaurant tax paid by the customers to the Tax Office. Firman, a staff of Office for Management of Regional Revenue (later referred as BPPD) of Bandung, especially in the Hotel and Restaurant Tax Division, claimed that around 10% of restaurant taxpayers have neglected their responsibility purposely. It might not a big number but it sure contributes to the decreasing of local tax income in the restaurant tax sector. Firman also added, there were many programs

had launched by BPPD to stimulate the local taxpayers to pay tax on exact time and amount in which by holding an event titled *"Malam Anugrah Pajak"* or Tax Awards Night. This event created and organized to appreciate the local taxpayers who have paid tax orderly. Since 2016, Tax Awards Night has been held to appreciate entrepreneurs who run their business in Bandung which including eight types of local tax, namely hotel tax, restaurant tax, entertainment tax, parking tax, excise/tax for acquiring right on land and building, rural and urban land and building tax, surface water tax, and billboard tax. This is an annual event which is always held on November.

Firman elaborated the targeted audience showed enthusiasm and good cooperation in the past two events had held in 2016 and 2017. It was said they were driven to pay tax in exact time and amount. Interview data shows there were no special socialization or particular media used to socialized about the event. Top down communication was employed in BPPD as the event organizer from the management to the field officer to socialize about the awarding night event only to the nominated taxpayers. It depends on the mouth to mouth promotion, from BPPD field officers to the local taxpayers.

Observation data also showed there are no information or promotion post in the local government social media accounts regarding the awarding event, both from 2016 and 2017. We observed the timelines of two main twitter accounts of local government in relation to the tax awarding event, that is @PemkotBandung and @bppdkotabdg and there were none of the post regarding the event. Even the accounts have not been updated for months now. This in accordance to the interview data with BPPD staff that there is no particular media or even special socialization concerning the execution of Tax Awards Night and merely depends on the mouth to mouth promotion.

As Tax Awards Night given to all of the local taxpayers awarded, there is another form of appreciation given by BPPD especially for the restaurant taxpayers which is advertorial of the appreciated restaurant in the Tax Magazine published by Tax Office. Tax Magazine is a monthly magazine published by Tax Office and provided in the Tax Office all over the city also distributed among the top management of local government. It is definitely a great free promotion which most likely will drive other restaurant owners to be a good taxpayer. Unfortunately, the information of this advertorial only delivered to the restaurant owner while other restaurant taxpayers will only find out about the advertorial when they happened to read the Tax Magazine. This indicates how BPPD as the responsible institution of managing local tax greatly depends on the interpersonal communication by its field officers to the restaurant owners as the taxpayers.

4. Discussion

Restaurant tax might only one of the eight type of local taxes or might only contribute 10,62% of local tax total amount or might only contribute as much as 4% to Bandung Own-Source Revenue, but it has big opportunity to grow even more in the future. Considering Bandung as a potential tourism destination that growing significantly every year, same thing goes for restaurant business in Bandung. Thus, restaurant tax may contribute more to the local tax total amount or even to the city Own-Source Revenue.

It has brought us to the main problem where there are still 10% of the restaurant taxpayers neglected this responsibility purposely. While in facts, customers are the one who paid the restaurant tax and the restaurant owner merely deposit it to the Tax Office. It indicates how uneven the awareness of restaurant owners towards legislation and regulation. It is in line with the legal fiction theory. Legal fiction means "everyone is considered know the laws" [11], *presumption iures de iure,* thus by promulgating the legislation means it has been known by the people, whether they live in rural area, elementary school students, or baby inside a mother's womb.

While in the context of law it is called legal fiction, it is genuinely ineffective and inefficient communication process in the context of communication. Since every citizen has rights to be socialized and informed about government new public policies, and law is one of the public policy products, then it is the responsibility of the government to inform, educate, and socialize its citizens. Thus, in order to achieve Bandung local government targeted tax total amount, a policy communication strategy needs to be administered and implemented to raise the awareness of the local taxpayers, in this case restaurant taxpayers, toward the importance contribution of paying tax in exact time and amount to the city

development. To maintain the Smart City title, Bandung needs a reliable Own-Source Revenue, and restaurant tax is no exception.

To establish an ideal policy communication strategy of restaurant tax for Bandung local government, there are four key elements to be considered in the process, that is communicator, message, media, and audience. Based on the study results above and reflect on the four key elements of communication strategy, we propose a policy communication strategy of restaurant tax model as seen in Figure 2 below:
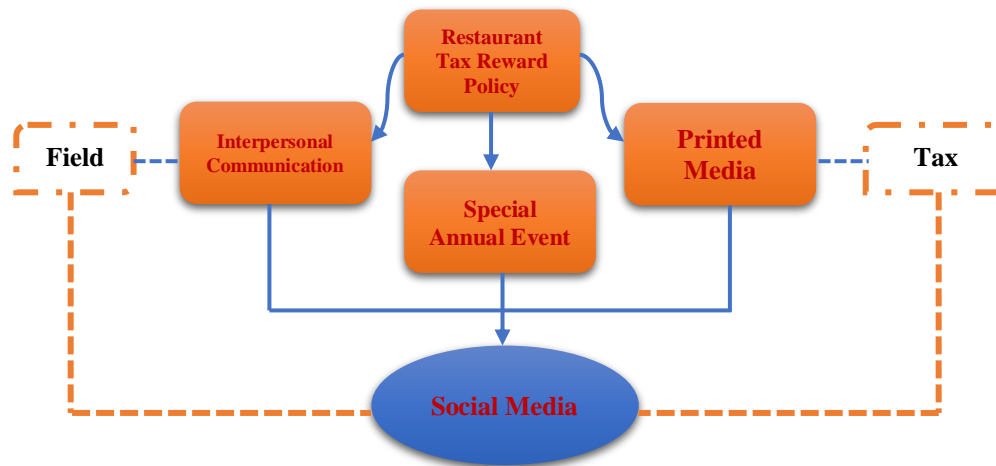
Figure 2. Model of Policy Communication Strategy of Restaurant Tax Reward Policy

As seen on the Figure 2 above, the policy communication strategy of restaurant tax reward policy could be differentiated into three types based on communicator and media elements, that is interpersonal communication, special annual event, and printed media. First, interpersonal communication refers to the communication practice done by the BPPD field officers on their routine scheduled monitoring the restaurant taxpayers. Appreciation might be delivered through the field officers towards the restaurant taxpayers' performance. Invitation to attend the Tax Awards Nights also one of the messages delivered by field officers. In this type, the communicator has high credibility since they are the official people representing local government.

Secondly, special annual event refers to the Tax Awards Night held every year. The greatest appreciation delivered through this event to the obedient restaurant taxpayers. The awarding event might be a good booster to the other taxpayers in improving their tax performance in the future. And thirdly, printed media refers to the advertorial contained good review of the restaurant whose owner has great tax performance in the Tax Magazine, a monthly magazine published by Tax Office. This magazine distributed through all over the city and among the top management of Bandung local government. This advertorial might be a great free promotion for the restaurant business. It will also stimulate other taxpayers who happened to read the article. This type also has high credibility communicator since Tax Magazine is the official media of Tax Office which representing local government.

In this model, we propose the use of an additional media to reinforce previous messages delivered through three types of channel (interpersonal communication, special annual event, and printed media). Each activity done by these three different channels have to be uploaded and posted in the local government social media accounts, in this case mainly in BPPD and Bandung local government social media account both on Twitter and Instagram. Both platforms of Bandung local government social media accounts have considerable number of followers who must be consisted of the targeted audiences which is local taxpayers, particularly restaurant taxpayers.

Through the social media accounts of local government, the message intended will be more resonated. Social media accounts will help BPPD in socializing and informing the society, particularly the targeted audiences, concerning the reward policy has been employed in the past few years. By using

more channels which have a larger scope of audiences, the communication goals of local government will be achieved in the future. Building the restaurant taxpayers' awareness of the applied legislation and regulation regarding restaurant tax and its importance will be achieved hopefully sooner by this strategy.

5. Conclusion

Legal fiction should have not existed as long as the government can establish an ideal policy communication strategy in accordance to its needs. In order to stimulate the restaurant taxpayers' awareness of the applied legislation and regulation regarding tax and its importance for the city development, BPPD of Bandung has issued reward policy. There are three types of communication channels used by BPPD to deliver the reward policy information to its targeted audiences. However, these channels could only reach few of the targeted audience. Then, a model of policy communication strategy of restaurant tax reward policy has been proposed in order to optimize the efforts done before by the local government, in this case BPPD of Bandung. This model includes additional communication channel that is social media accounts of Bandung local government. The messages delivered through three channels mentioned before can be reinforced by social media accounts posts. Then it hopefully might reach more targeted audiences.

Through this study we would like to recommend government to be more active in establishing and implementing policy communication strategy to inform, socialize, and educate its citizens concerning legislation and regulations produced by the government. It is one of the ways to minimize the legal fiction gap among the society. Reducing legal fiction by legal literacy might generate smart people to maintain the Smart City dreams.

6. References

[1] Anggara S 2008 Kebijakan Publik
[2] Agustino L 2006 *Politik dan Kebijakan Publik* ed D Mariana, D Safullah and C Paskarina (Bandung: AIPI Bandung)
[3] Cangara H 2006 *Pengantar Ilmu Komunikasi* (Jakarta: Raja Grafindo Persada)
[4] Kusumaatmadja M 2013 *Konsep-Konsep Hukum dalam Pembangunan* (Bandung: PT. Alumni)
[5] Kusumaatmadja M and Sidharta B 2009 *Pengantar Ilmu Hukum (Suatu Pengenalan Pertama Ruang Lingkup Berlakunya Ilmu Hukum)* (Bandung: Alumni)
[6] Apeldoorn L V 2004 *Pengantar Ilmu Hukum* (Jakarta: PT. Pradnya Paramita)
[7] Surono A 2013 *Fiksi Hukum* (Jakarta: Fakultas Hukum Universitas Al Azhar Indonesia)
[8] HSB A M 2017 Mengkritisi Pemberlakuan Teori Fiksi Hukum *J. Penelit. Huk. Jure* **16** 251–64
[9] Budiardjo M 2003 *Dasar-Dasar Ilmu Politik* (Jakarta: Gramedia Pustaka Utama)
[10] Simorangkir B 2000 *Otonomi atau Federalisme: dampaknya terhadap perekonomian* (jakarta: Pustaka Sinar Harapan)
[11] Mardiasmo P 2009 *Perpajakan* (Yogyakarta: Andi Offset)
[12] Ardiansyah B G 2018 Implikasi putusan mahkamah konstitusi terhadap pajak daerah *J. Pajak Indones.* **1** 1–8
[13] Dameri R P 2017 *Smart City Implementation* (Heidelberg: Springer)
[14] Mursalim S W 2017 Implementasi Kebijakan Smart City di Kota Bandung *J. Ilmu Adm. Media Pengemb. Ilmu dan Prakt. Adm.* **14**
[15] Bolivar M P R 2014 Smart Cities: Big Cities, Complex Governance? *IEEE PES Innovative Smart Grid Technologies Conference Europe, ISGT Europe* pp 521–44
[16] Diskominfo 2017 *Fenomena Bandung Smart City, Budaya Komunikasi Digital In Fenomena Bandung Smart City* (Bandung: Diskominfo Kota Bandung)
[17] Daymon C and Holloway I 2008 *Riset Kualitatif dalam Publik Relations dan Marketing Communication* (Jakarta: PT. Bentang Pustaka)
[18] Patton M 2002 *Quaitative Research and Evaluation Methods* (California: Thousand Oaks: SAGE)

Acknowledgements