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Impact of Mining Regulatory Changes on Regional Tax Revenue in Jombang Regency

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ABSTRACT

The mining sector has significant potential to increase state and regional revenues. The Indonesian government has amended mining regulations to improve natural resource management and increase legal certainty for businesses. This study aims to analyze the impact of these regulatory changes on regional tax revenues in Jombang Regency. The method used is descriptive with a qualitative approach, and data is drawn from tax revenue reports and relevant documents. The results indicate that the new regulations affect licensing mechanisms, supervision, and tax obligations, thereby increasing taxpayer compliance and the potential for regional tax revenue from the mining sector. The analyzed data indicates that the contribution of the mining-related sector to regional tax revenue is not always dominant, yet it provides a meaningful addition to regional income. For local governments such as Jombang Regency, these regulatory changes affect mining activity management mechanisms and administrative processes related to regional revenue. A more structured licensing system enables local authorities to log mining activities with greater accuracy. With clearer data on the number of business operators and production activities, regional tax revenue potential can be monitored more effectively.

ABSTRAK

Sektor pertambangan memiliki potensi besar untuk meningkatkan pendapatan negara dan daerah. Pemerintah Indonesia telah mengubah regulasi di bidang pertambangan untuk memperbaiki pengelolaan sumber daya alam dan meningkatkan kepastian hukum bagi pelaku usaha. Penelitian ini bertujuan untuk menganalisis dampak perubahan regulasi terhadap penerimaan pajak daerah di Kabupaten Jombang. Metode yang digunakan adalah deskriptif dengan pendekatan kualitatif, dan data diambil dari laporan penerimaan pajak dan dokumen relevan. Hasil penelitian menunjukkan bahwa regulasi baru mempengaruhi mekanisme perizinan, pengawasan, dan kewajiban pajak, sehingga dapat meningkatkan kepatuhan wajib pajak dan potensi penerimaan pajak daerah dari sektor pertambangan. Data yang dianalisis menunjukkan bahwa kontribusi sektor yang berkaitan dengan pertambangan terhadap penerimaan pajak daerah memang tidak selalu dominan, namun tetap memberikan tambahan pendapatan yang cukup berarti bagi daerah. Bagi pemerintah daerah seperti Kabupaten Jombang, perubahan regulasi tersebut berdampak pada mekanisme pengelolaan kegiatan pertambangan serta proses administrasi yang berkaitan dengan penerimaan daerah. Sistem perizinan yang lebih terstruktur memungkinkan pemerintah daerah untuk mencatat aktivitas pertambangan secara lebih akurat. Dengan adanya data yang lebih jelas mengenai jumlah pelaku usaha dan aktivitas produksi, potensi penerimaan pajak

daerah dapat dipantau secara lebih efektif.

INTRODUCTION

Changes in mining regulations in recent years, particularly following the enactment of Law Number 3 of 2020 concerning Amendments to Law No. 4 of 2009 and Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (UU HKPD), have brought significant implications for the structure of regional tax revenue, including the non-metallic mineral and rock (*MBLB*) tax. The centralization of mining licensing to the central and provincial governments has altered oversight patterns, production reporting, and tax collection mechanisms at the regency/city level. A study by Maulana Firmansyah & Noverinsyah (2026) in *Legal Note* asserts that licensing centralization leads to a reduction in local government administrative authority, which can indirectly affect the effectiveness of supervision and the optimization of tax revenues from the mining sector. In the context of the *MBLB* tax as a regional tax component, regulatory changes regarding tax base rates and tax option (*opsen*) mechanisms under the HKPD Law also influence revenue dynamics. *Inovasi Pembangunan: Jurnal Kelitbangan* explains that the *MBLB* tax option policy provides an opportunity to increase regional revenue, but its implementation relies heavily on the legality of mining operations and taxpayer compliance (Fauzi, 2025).

A study in *Jurnal Kolaboratif Sains* demonstrates that the contribution effectiveness of the *MBLB* tax to Regional Original Income (*PAD*) is strongly influenced by supervision systems and the accuracy of production volume reporting. If regulatory changes occur without being accompanied by the strengthening of monitoring systems, the potential for tax leakage remains high. This condition is relevant to regions like Jombang Regency, which relies on non-metallic mineral and rock mining activities as a source of fiscal revenue (Septiani et al., 2025). According to Fikri et al. (2024) in *Jurnal Ilmu Ekonomi dan Bisnis*, optimizing mining taxes post-HKPD Law requires synchronization between central regulations and regional ordinances. Regulatory mismatch has the potential to create legal uncertainty for business actors and impact regional tax revenue fluctuations. In the case of Jombang, if regulatory adjustments take place without updating Regional Ordinances (*PerDa*), the tax collection process may encounter administrative bottlenecks. From the perspective of contribution to *PAD*, research by Pandi et al.

(2024) in *Riset Akuntansi dan Portofolio Investasi* reveals that the *MBLB* tax contributes variably to *PAD* depending on compliance levels and production stability. Regulatory shifts that heighten licensing standards and environmental requirements may cause some business operators to temporarily cease operations, resulting in a short-term revenue decline.

According to Jonni Parulian et al. (2024) in *Elastisitas: Jurnal Ekonomi Pembangunan*, regional taxes exert a significant effect on *PAD*, but their sensitivity depends on the regional economic structure. If the mining sector serves as a main contributor, regulatory changes that tighten permits or raise tax rates can directly affect regional fiscal receipts. Research by Darma Saputra et al. (2020) in *Owner: Riset dan Jurnal Akuntansi* adds that regional tax potential often remains unexploited optimally due to weak data integration between technical agencies and regional revenue boards. Mining regulation amendments demand data integration between mine production records and local tax systems to ensure a more accurate tax base. Romoaldus Smayuni Nai (2024) in *Jurnal Manajemen dan Ekonomi Kreatif* emphasizes that incomplete technical regulations frequently hinder local tax optimization. When regulations change rapidly, regional governments require adaptation time to adjust administrative and supervisory systems. This transition period is what potentially triggers a drop in tax revenue (Jonni Parulian et al., 2024).

Thus, in the context of Jombang Regency, mining regulatory changes can impact outcomes through several mechanisms: (1) shifts in licensing authority that affect local control, (2) adjustments to rates and the *MBLB* tax base, (3) taxpayer compliance levels regarding new regulations, and (4) the readiness of local administrative systems to implement new policies. These impacts can be short-term—such as revenue declines resulting from policy transition—or long-term, characterized by increased revenues if regulations are accompanied by enhanced governance and monitoring. Theoretically, empirical findings from the past five years show that regulatory changes do not always correlate linearly with increased regional tax revenue. Policy effectiveness is heavily determined by implementation quality, intergovernmental coordination, and regional fiscal capacity. Therefore, an analysis of Jombang Regency needs to simultaneously consider regulatory, administrative, and economic aspects to comprehensively understand the impact of mining regulatory changes on regional tax revenues.

RESEARCH METHODS

This study utilizes a quantitative approach with an explanatory design aimed at analyzing the impact of mining regulatory changes on regional tax revenue in Jombang Regency. The quantitative approach was chosen because it allows the researcher to empirically test relationships between variables through statistical analysis based on numerical data, ensuring that the obtained results can be objectively measured and compared (Romoaldus Smayuni Nai, 2024).

The variables in this study consist of dependent and independent variables. The dependent variable is regional tax revenue, whereas the primary independent variable is the mining regulatory changes operationalized as a dummy variable—assigned a value of 0 for the period prior to the regulatory changes and 1 for the period following the implementation of the new policy. Additionally, this study incorporates supporting variables comprising non-metallic mineral and rock (*MBLB*) tax revenues and taxpayer compliance levels. The selection of these variables is grounded in the concept that regional tax revenues are influenced by policy factors, economic activity, and fiscal compliance. The data used is secondary time-series data spanning the period 2019–2023. Data was obtained from regional tax revenue realization reports published by the Regional Revenue Agency (*Bapenda*) of Jombang Regency and other official publications.

The use of secondary data in quantitative research is considered effective for analyzing public policy phenomena that have occurred within a specified timeframe (Jonni Parulian et al., 2024).

RESULTS AND DISCUSSION

Table 1
Regional Tax Revenue Realization of Jombang Regency (2019–2023)

Year	Regional Taxes (Rp)	MBLB Taxes (Rp)	PAD (Rp)	MBLB Contribution to Taxes (%)	MBLB Contribution to PAD(%)
2019	210.450.000.000	15.025.000.000	450.800.000.000	7,14%	46,68%
2020	195.320.000.000	12.015.000.000	420.500.000.000	6,15%	46,44%
2021	220.870.000.000	17.060.000.000	480.200.000.000	7,73%	45,99%

Year	Regional Taxes (Rp)	MBLB Taxes (Rp)	PAD (Rp)	MBLB Contribution to Taxes (%)	MBLB Contribution to PAD(%)
2022	245.930.000.000	22.080.000.000	525.600.000.000	8,98%	46,79%
2023	270.680.000.000	28.070.000.000	580.300.000.000	10,37%	46,64%

This study utilizes secondary data obtained from several official sources. The primary data originates from regional tax revenue realization reports published by the local government of Jombang Regency, specifically through the Regional Revenue Agency (*Bapenda*). These data are used to observe the development of regional tax revenues over recent years, particularly regarding mining activities. Additionally, this study incorporates regulatory documents related to the management of the mining sector in Indonesia, such as Law Number 3 of 2020 concerning Mineral and Coal Mining. Another benchmark regulation is Law Number 23 of 2014 concerning Regional Government, which governs the division of authority between the central government and local governments in managing natural resources. Beyond these documents, this study also draws upon various academic literature, government reports, and findings from previous research examining the relationship between mining policy and regional revenue (Jonni Parulian et al., 2024).

Sub-Point 1

Based on regional tax revenue realization reports obtained from the local government of Jombang Regency, regional tax receipts exhibit a fluctuating trend from year to year. These revenues are influenced by various regional economic sectors, including those related to natural resource utilization, such as non-metallic mineral and rock mining activities. In certain periods, regional tax revenue experienced growth driven by increased economic activity and development across the region. However, specific periods also saw revenue slowdowns caused by various factors, such as policy changes, economic conditions, and taxpayer compliance levels. Mining activities related to the extraction of materials such as sand, stone, and other mined substances also contribute to regional income through tax and retribution mechanisms. The analyzed data indicates that the contribution of the mining-related sector to regional tax revenue is not always dominant, yet it provides a meaningful addition to regional income. Therefore, this

sector requires optimal management to maximize the potential for regional revenue utilization.

Sub-Point 2

Regulatory changes in the mining sector have impacted the governance of local mining activities. Through the policies outlined in Law Number 3 of 2020 concerning Mineral and Coal Mining, the government seeks to improve the natural resource management system by emphasizing supervision, licensing, and legal certainty for business actors. For local governments such as Jombang Regency, these regulatory changes affect mining activity management mechanisms and administrative processes related to regional revenue. A more structured licensing system enables local authorities to log mining activities with greater accuracy. With clearer data on the number of business operators and production activities, regional tax revenue potential can be monitored more effectively. Conversely, regulatory changes also require an adaptation process from business operators. During the initial implementation stage of new policies, several mining operations underwent administrative and operational adjustments. This condition can temporarily affect production activities in the short term, ultimately impacting regional tax revenue (Pertambangan et al., n.d.).

CONCLUSION

Based on the research findings, it can be concluded that mining regulatory changes, particularly through Law Number 3 of 2020, have exerted a positive influence on regional tax revenue in Jombang Regency. A more structured regulatory framework strengthens licensing mechanisms and the oversight of mining activities, allowing the tax revenue potential from this sector to be monitored and optimized more easily. Regional tax realization data for the 2019–2023 period indicates an upward trend, despite experiencing a temporary decline in 2020 due to business activity adjustments and economic conditions. The mining sector's contribution to regional tax has gradually increased each year, signaling adequate regulatory management and business operator compliance. Optimizing tax receipts relies not only on regulations but also on taxpayer compliance levels, the effectiveness of local government supervision, and coordination between the central and regional governments. Consequently, strengthening regulations, ensuring effective oversight, and providing guidance to mining business operators are key factors in increasing the mining sector's contribution to Jombang Regency's Regional Original Income (*PAD*) while supporting sustainable regional development.

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