

SUSTAINABLE TOURISM: EXPLORATION OF THE POTENTIAL FOR HALAL TOURISM RETRIBUTION ON THE NORTH COAST OF MADURA

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ABSTRACT

This aim of study is to explore the potential for regional levy revenue derived from halal tourism on the north coast of Madura Island. The uniqueness of this research lies in taking the object of research (halal tourism) after the COVID-19 pandemic. Population is a halal tourist attraction located on the north coast of Pamekasan Regency and Sumenep Regency (Madura Island), namely Jumiang Beach, Lombang, E-Kasoghi, Talang Siring, and Slopeng. Data collection techniques using purposive sampling methods with time vulnerability during 2019 to 2022 which are processed using halal potential analysis methods and quantitative descriptive methods. The results showed that the potential revenue of the halal tourism sector of the Madura coastal coast is quite high, as seen from several destinations that are able to generate significant revenue. The high revenue potential on these beaches has implications for significant local native income opportunities or potential. This research contributes to the government's program in levying levies on halal tourism. This research also contributes to the application of economic theory, legal theory, political theory, interest theory, stakeholder theory, and sustainable development goals (SDGs) that support levy collection in the field of halal tourism.

Keyword: Retribution, tourism, halal, sustainability

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ABSTRAK

Tujuan penelitian ini adalah mengeksplorasi potensi penerimaan retribusi daerah yang berasal dari wisata halal di pesisir utara pulau madura. Keunikan penelitian ini terletak pada pengambilan objek penelitian (pariwisata halal) pasca pandemik covid-19. Populasi adalah objek wisata halal yang berada di pesisir utara Kabupaten Pamekasan dan Kabupaten Sumenep (Pulau Madura) yaitu Pantai Jumiang, Lombang, E-Kasoghi, Talang Siring, dan Slopeng. Teknik Pengumpulan data menggunakan metode *purposive sampling* dengan rentan waktu selama tahun 2019 – 2022 yang diproses menggunakan halal potential analysis method dan metode deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa potensi penerimaan sektor wisata halal pantai pesisir Madura cukup tinggi, terlihat dari beberapa destinasi yang mampu menghasilkan penerimaan yang signifikan. Potensi penerimaan yang tinggi pada pantai-pantai tersebut berimplikasi pada peluang atau potensi pendapatan asli daerah yang signifikan. Penelitian ini berkontribusi kepada program pemerintah dalam memungut retribusi pada wisata halal. Penelitian ini turut berkontribusi atas pengaplikasian teori ekonomi, teori hukum, teori sosiologi, teori politik, teori kepentingan, dan teori *stakeholder, sustainable development goals* (SDGs) yang mendukung pemungutan retribusi pada bidang pariwisata halal.

Kata kunci: Retribusi, pariwisata, halal, keberlanjutan

Introduction

The Covid-19 pandemic has had an impact on many aspects of life, including tourism. As with other tourism segments, halal tourism has been affected by reduced numbers of tourists due to travel restrictions and lockdowns to slow the spread of the virus. The policy led to a decrease in the number of tourists (local and foreign) and significant receipt of regional revenue. A tourist its self is a person or group of people who undertake a tourist trip within a short period of time (at least

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for 24 hours in a tourist area and for a maximum of six months in the same year) whose main purpose is to seek experience or education by paying at the place of activity visited (Li *et al.*, 2018; Okumus *et al.*, 2018; Richards 2018) undertake recreation, personal development or learn the uniqueness of the tourist attraction visited in a temporary period of time (Undang-Undang Republik Indonesia nomor 10 tahun 2009 tentang kepariwisataan). Excuratorist is a person or group of people who go on a tourist trip who only stay a day in the country they visit, without staying overnight. It was recorded that the number of foreign tourists in 2020 reached 4,052,923 tourists, in 2021 it dropped to 1,556,530 tourists (kemenparekraf, 2021) and in 2022 it fell to 895,121 tourist (kemenparekraf, 2022). Similarly, local tourists also experienced a decline, where in 2019 there were 722,158,733 tourists, in 2020 it dropped to 524,571,392 tourists, and again experienced an increase in 2021 with a total of 524,571,392 tourists (www.bps.go.id) and in 2022 it reached 895,121.00 tourists (expected to bounce back - www.ceicdata.com). This has a significant impact on regional revenue receipts.

In economic theory, one of the sources of local government revenue is a levy that is state revenue, not a tax. Local governments in the form of local self government have the authority to regulate and manage their own government (Anggoro, 2017). The source of levy funds comes from third parties who provide rewards for the public services they receive (theory of interest). People have the right to certain, safe, and comfortable public services. Public service management is closely related to *good governance* (Nastiti *et al.*, 2021). The potential of a levy (to collect revenue from a levy levy) depends largely on the type of service (facility) provided and the number of users who use it to obtain decent profits (Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi). Furthermore, theory stakeholders can assist local governments in considering all interests involved in levy policy. In an effort to increase state revenue, local governments need to explore the potential for retribution. In fact, in legal theory it is stated that non-compliance with paying the levy can be penalized.

This is important because sufficient state and local revenues will be able to finance government activities that require large funds such as infrastructure development, improving health and education services, and national security and defense. One source of levy revenue comes from the tourism sector. The government realizes that there are new opportunities in tourism with the concept of halal tourism, so in 2012 it began to introduce halal tourism in the community (Jafari and Scott, 2014 and Firdausi *et al.*, 2017). In addition, the important point of NAWACITA, it is written that Indonesia's development starts from the end by strengthening the regions and villages within its territory of the Unitary State of the Republic of Indonesia (Kurnianto, 2021). At its peakin (2016) the Indonesian Ministry of Tourism officially introduced the concept of "Wonderful Indonesia Halal Tourism" as part of an effort to increase the number of Muslim tourist visits to Indonesia.

In addition to halal tourism, tourists want tourism that synergizes with nature (ecotourism). This is inseparable from the increasing public awareness of the importance of maintaining halal and in traveling. Halal tourism is one of the

tourism trends that is increasingly in demand throughout the world, including in Indonesia. Many tourist destinations in Indonesia have begun to develop the concept of halal tourism, such as Pamekasan Regency and Sumenep Regency (the north coast coast of Madura island). Some halal tourist destinations that are research locations (Kabupaten Pamekasan and Sumenep) namely : Lombang beach, E-Kasoghi, Talang Siring, and Slopeng. The choice of location is because it is a favorite tourist destination for tourists.

Halal tourism and sustainable development goals (SDGs) are closely related because both promote sustainability in various aspects of life. Sustainable Development Goals (SDGs) include 17 Goals and 169 SDGs targets grouped into four pillars namely : pillar of social development, pillar of economic development, pillar of environmental development, and pillar of legal development and governance (bappenas, 2019 and UNDP, 2015). In the context of halal tourism, SDGs can be applied by integrating the principles of sustainable development into the halal tourism industry. It is no longer focused on chasing tourist arrivals but more focused on sustainable tourism in Indonesia. Sustainable tourism is the development of the concept of travel that can have a long-term impact. In an effort to develop sustainable tourism, Kemenparekraf/Baparekraf has four focus pillars developed, namely; environmental, social, cultural, and economic for the present and future for all local communities and tourists visiting. Through collaboration between sustainable tourism and halal tourism, it can provide sustainable benefits for local governments and communities (especially local communities). The collection of halal tourism levies is one solution to strengthen the concept of halal tourism in Indonesia and a new source of income for local governments. Halal tourism levy is a form of levy imposed on every tourist activity that meets halal criteria.

Some halal rituals include the availability of halal food, halal transportation, halal hotels, halal logistics, halal financial system, halal tour packages (Battour and Ismail 2016; Chookaew *et al.*, 2015; El-Gohary, 2016; Samori *et al.*, 2016), Easy access to places of worship, accommodation and services that comply with Shari'ah standards (Kurniawan *et al.*, 2018). Halal tourism products are not only introduced to tourists from the middle east, but other countries such as China, Korea, and Japan, are also potential markets (Chookaew *et al.*, 2015; Firdausi *et al.*, 2017; Nirwandar 2015; Samori *et al.*, 2016; Yousaf and Xiucheng, 2018). Halal currency is able to attract the attention and interest of Muslim tourists and has good prospects for potential sources of prospective foreign exchange(Firdausi *et al.*, 2017).

In the development of halal tourism, the area can increase the acceptance of the energy and deserves support. One form of support is to explore the potential for halal tourism retribution. It is expected that tourist destinations that have not applied the halal concept will be more interested in adopting the concept of halal tourism. This article is a quantitative researchon the social realm with the focus and locus of research is retribution. The selection of quantitative methods is believed to solve a phenomenon through systematic investigation (Priadana and Sunarsi 2021) and has advantages, including producing accurate data, can be measured objectively, and can be tested hypotheses.

Previous studies have discussed about levy income in a single approach which usually descriptive analysis only. In this study, researchers analyzed the data with two approaches, namely : 1) Potential levy analysis is intended to estimate the potential income that can be generated from the application of a tariff; 2) a quantitative descriptive approach is intended so that researchers can focus on solving actual problems as they exist at the time the research is carried out. There are several studies that discuss the potential of halal tourism, including Fahham (2017), Yani (2017), Nurlela (2018), Aida (2019), Iflah and Putri (2019), Nugroho and Asriadi (2020), Febriana (2021), Karnudu and Maruapey (2022), Waluyo *et al.* (2022). This research has differences from previous studies because it was carried out on the island of Madura where the majority of the population is Muslim and was carried out after the COVID-19 pandemic. Therefore, this study aims to explore the potential for regional levy revenue derived from halal tourism in the northern coastal area of Madura island. The results of this study is expected to give contributions for academicians for enrich the knowloedge about the application of several theories, including economic theory, legal theory, political theory, interest theory, stakeholder theory, and sustainable development goals (SDGs) in the context of levy collection from halal tourism. Furthemore, this study also suggests the government to focus their income not only from income tax they got, but also from the levy, specifically from halal tourism.

Literature Review

Economic Theory

Economic theory is a collection of principles and concepts used to explain and understand human economic behavior. This theory consists of several approaches, such as microeconomics, macroeconomics, and public policy economics. The purpose of economic theory is to provide an understanding of how humans meet needs and maximize their advantage in allocating limited resources. Economic theory says that regional retribution is one of the sources of regional revenue that serves as a tool to finance local government activities and expenditures. Regional levies can be used to finance infrastructure development, the provision of public services, and other programs and activities run by local governments.

Legal Theory

Legal theory serves to provide guidance for legal experts in developing and improving existing legal systems. Legal theory also plays an important role in helping people understand their rights and obligations in the prevailing legal system. Regional retribution is a system of collecting fines or sanctions imposed by local governments on violators or service users who violate local regulations. Regional levies can be in the form of fines or administrative sanctions given to individuals or companies that violate local regulations such as taxes, parking, business licenses, and so on. Regional levies can also be imposed as a form of sanction for violations of rules or regulations imposed by local governments, for example: Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi.

Political Theory

Political theory is a scientific discipline that studies various aspects of power and government in a country, including ways of acquiring, maintaining, and managing political power and interactions between government and society. Political theory studies various aspects of politics, such as public policy, political participation, political conflict, and governance. There are many political theories that have been developed over the years, and each theory has a different perspective and focus. One of them liberalism is a political theory that emphasizes individual freedom, human rights, and democratic governance. Liberalism prioritizes individual rights and opposes excessive government intervention in one's personal life.

In political theory, the provision of regional levies can be one aspect of state financial management and local government regulated by law. The policy of granting local levies can be seen as a form of law enforcement and good governance, because local governments can use these levies to finance infrastructure development and improve public services. However, in its implementation, the provision of regional levies must also be considered so as not to cause too heavy a burden for the community or companies that pay for it. Local governments must also supervise and evaluate the use of this levy so that abuse or corruption does not occur. Therefore, the management of regional levies must be carried out.

Interest Theory

Interest theory is an approach in political science and sociology that assumes that human actions and decisions are based on their personal interests or goals. This theory recognizes that humans have a wide variety of interests, including economic, social, political, cultural, and psychological interests. Basically, interest theory assumes that each individual or group has unique and distinct interests, and that competition between these individuals or groups results in social and political change. In a political context, interest theory states that leaders and public policy conduct actions based on their interests, and that political institutions tend to reflect the interests of those leaders.

Interests can be a tool that is easily abused by larger economic or political forces to control and manipulate the interests of small groups or individuals. Nevertheless, the theory of importance remains an important approach in social and political analysis. In practice, interest analysis is often used to understand power dynamics and conflicts in various arenas, including political, economic, and social. The burden sharing of retribution is based on the "interest" or "protection" of each person. Therefore, the greater one's "interest" in the state, the greater the tax to be paid.

Stakeholder Theory, SDGs, an Levy

Stakeholder theory is a framework that views that organizations have a moral and ethical obligation to consider the interests of all parties involved or affected by their activities, not just shareholders or investors. Parties associated or affected by the organization can include employees, customers, suppliers,

communities, the environment, and others. SDGs (Sustainable Development Goals) is a set of sustainable development goals agreed by the United Nations in 2015. The SDGs consist of 17 goals and 169 targets that aim to end poverty, protect the planet, and ensure that all people feel security, well-being, and equality. In the context of sustainability, disclosure of information regarding the company's social and environmental performance is a form of corporate management's commitment to realize the long-term goals of SDGs (Kurniawan, 2022).

Stakeholder theory and SDGs are closely related. In the context of the SDGs, organizations can play an important role in achieving these goals taking into account the interests of all parties related to or affected by their activities. By taking into account the interests of all stakeholders, organizations can help create a sustainable social, economic, and environmental environment, as well as have a positive impact on society and the surrounding environment. In practice, organizations can integrate the SDGs into their business strategy by considering their impact on all stakeholders and looking for ways to improve their performance in achieving the SDGs. Thus, stakeholder theory can be the basis for a sustainable business approach and help organizations achieve the goals of the SDGs.

In the context of regional retribution, stakeholder theory can help local governments identify who is involved or affected by the levy policy. This includes community members, entrepreneurs, community organizations, and other related parties. Through the perspective of stakeholder theory, local governments can consider the interests of all parties involved in determining levy rates. However, local governments must also consider the balance between the interests of these parties and the need to finance public services and infrastructure. Thus, stakeholder theory can help local governments in considering all interests involved in levy policies, so as to make fair and balanced decisions for all parties involved. Nevertheless, whether stakeholder theory supports or does not support regional retribution depends on how local governments understand and apply the principles of stakeholder theory in the context of regional retribution.

This goal covers various aspects of life, such as health, education, social inequality, the environment, and economic equality. Undang-Undang Nomor 33 tahun 2004 tentang Perimbangan Keuangan antara Pemerintah dan Pemerintahan Daerah Explain that local original revenue is revenue obtained by the region from sources within its own area which is collected based on regional regulations in accordance with applicable laws and regulations. Local original revenue is a source of local revenue that is originally excavated in the area which is used for the basic capital of local governments in financing development and regional businesses to minimize dependence on funds from the central government.

Further, Undang-Undang Nomor 33 tahun 2004 tentang Perimbangan Keuangan antara Pemerintah dan Pemerintahan Daerah states that Local Original Revenue (PAD) consists of: 1) Regional Taxes; 2) Regional Levies; 3) Results of the management of the separated regional wealth; 4) Other legitimate local native revenues. Although SDGs and retribution are actually not very related to each other, the implementation of SDGs can help improve the quality of life of the community which in turn can improve the performance of local governments in providing public services and increasing revenues through regional levies. For

example, the implementation of SDGs in the health sector can help reduce medical costs and increase community productivity which in turn can increase local government revenues from health-related local levies. Conversely, a good regional levy policy can also help support the implementation of SDGs by providing financial resources for various development programs and public service activities related to SDGs.

Halal Tourism

In general, halal tourism is part of tourism insights aimed at Muslim tourists. Tourist services in halal tourism refer to Islamic rules. One example of this form of service is a hotel that does not provide food or drinks that are prohibited (haram) and has a swimming pool and spa facilities that allow separation for men and women. In addition to hotels, transportation in halal tourism areas also uses Islamic concepts. Transportation service providers must provide convenience for Muslim tourists in carrying out worship during the trip. This convenience can be in the form of providing an adequate prayer place, notification in the form of announcements or adhan if it has entered the prayer time in addition to of course the absence of food or drinks containing prohibited things (haram) and the presence of Islamic entertainment during the trip.

Some problems related to halal tourism include: First, there is no regulation that comprehensively regulates halal tourism. At this time halal tourism activities still refer to Undang-Undang Nomor 10 Tahun 2009, has not regulated halal tourism. The existence of specific regulations that overshadow the development of halal tourism business is a homework that still needs to be completed, both in the form of laws and regulations under it, as well as provincial and district / city government regulations that have halal tourism potential.

Second, the need to improve service facilities for halal tourism activities. Hotel facilities, restaurants, recreation areas, and tour schedule arrangements should be designed in accordance with sharia rules that can make muslim tourists comfortable. Increasing the number of sharia-certified hotels and restaurants with halal certificates is a very important first insight. Third, the need to sustainably build a mindset or pattern of insight of tourism entrepreneurs and communities around tourist destinations that are positive for halal tourism. Halal tourism activities, if carried out properly, can improve the regional and national economy, while maintaining a comfortable atmosphere for both Muslim tourists and the community around the tourist site. Fourth, marketing and promotion nationally and globally to attract tourists and foreign tourists is absolutely necessary. Digital promotions that present visual info and attractive programs are one effective way to attract tourists. With religious living conditions and cultural insights in Indonesia, the country has a large capital to promote halal tourism at the global level.

Research Methods

Population is a halal tourist attraction located on the north coast of Pamekasan Regency and Sumenep Regency (Madura Island), namely Jumiang Beach, Lombang, E-Kasoghi, Talang Siring, and Slopeng. The approach used in this study is quantitative. Data collection techniques using purposive sampling

methods with time vulnerability during 2022 which are processed using Method of analysis of potential halal and descriptive methods. The data collection method is implemented through observation and interviews. Observation is carried out with the aim of making direct observations and accompanied by recording / data collection of the results of each event related to research. Interviews are used to reinforce observed data and are used to capture other important information deemed relevant in substantiating research results.

The stages to be carried out in this study include:

1. Researchers made preliminary observations in the field for mapping halal tourism on the north coast of Madura.
2. Researchers conducted an initial mapping of potential tax revenues and regional levies from the halal tourist area.
3. Researchers are forecasting for the coming years the potential for local tax and levy revenues from halal tourism on the north coast of the north coast.
4. If needed, researchers conduct interviews with parties related to halal tourism in the northern coastal area of Madura such as managers of tourist attractions, related agencies, and local residents.

This research was conducted in halal tourism in the northern coastal area of Madura, especially in Pamekasan and Sumenep regencies. The selection of this locus is determined purposively by considering that the northern coastal area has natural beauty that can be commercialized as a tourist supervision which has the potential to receive retribution. This is expected to have an impact on tax and levy revenues that can increase regional revenues and can improve the economy of the north coast of Madura. Quantitative analysis is carried out by developing some of the equations below. Method of analysis of potential halal tourism Levy in the northern coastal area of Madura:

$$PWH = RtW \times RjW \times Jh$$

Information:

- PWH = Halal Tourism Revenue
- RtW = Average traveller payout
- RjW = Average traveler
- Jh = Number of days

Broadly speaking, the design of this study can be described at figure 1.

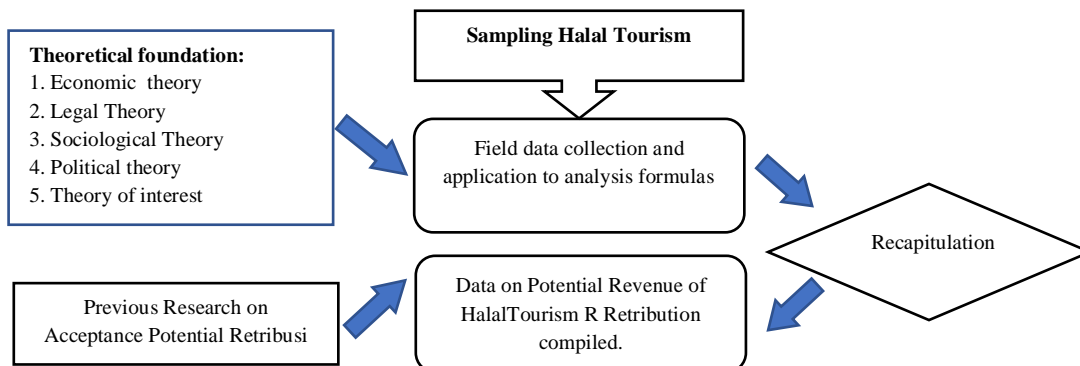


Figure 1. Research Design

Source : Researcher (2023)

Result and Discussion

Overview of the Research Object

Jumiang Beach

Jumiang Beach is managed by Village-Owned Enterprises (BUMDes), namely PT Marinal Indoprima. Where the BUMDES has not received an injection of funds from the village. All expenses and management are fully managed by BUMDES. BUMDes Marinal Indoprima itself has registered to become a legal entity. Regarding the bookkeeping of financial statements at BUMDes Marinal Indoprima has not carried out complete accounting, but there have been cash in and cash out records. The contribution of BUMDES to the surrounding community has been realized several times, including the sustainable development of the Jumiang Beach tourism sector, providing basic necessities to residents around the Jumiang Beach tourist site as a form of social response to the surrounding community.

Data on the potential revenue of the Jumiang beach tourism sector is based on observations in the field. Based on field observations, the average tourist data per day for weekdays reaches 100 people per day, while the tourist data per day for weekends (Saturday and Sunday) reaches 500 people per weekend day. In special conditions on holidays, the number of tourist visitors reaches 8.000 visitors only in the period of H + 3 and H + 6 after the holiday, researchers observed the basic entrance ticket fee for Jumiang Beach as IDR 5000,-.

Pantai E Kasoghi

Sumenep Regency which is located at the northern end of Madura with the branding "The Soul Of Madura", the regency located on the tip of the island of Madura, has the potential for large natural beauty resources, one of which is E kasoghi beach is a beach tourism located in Nonggunong Hamlet, Tanjung Village, Saronggi District, Sumenep Regency, East Java. Named Ekasoghi Beach is an abbreviation of E Kacamatan Saronggi, if interpreted into Indonesian means a beach in Saronggi District, there are also those who say that e kasoghi is a prayer for those involved in the development of this destination to get *soghi* quickly or get rich quickly The location of this beach is 15 km not too far from Sumenep city square, Can be reached by motorbike, private car or public transportation with a distance of 20-30 minutes drive. Tour operating hours are open from 07.00 pm - 21.00 am.

This beach is no less beautiful and amazing for its visitors. For the price of the entrance ticket itself is quite economical for visitors, the article is only by paying an entrance ticket of Rp. 10.000,-/orang can enjoy everything offered by Pantai e kasoghi. And there is also a large place to park by paying IDR 3.000,- untuk sepeda motor dan IDR 5.000,- for cars. E kasoghi beach can not only be used as a place for vacation, but also often makes E kasoghi beach as a place for outbound and camping events with family. Ekasoghi Beach displays a panorama of beaches, camping grounds, and magrove forests that are very beautiful and amazing. The visitors will be invited to go around starting from finding gazebos and shelters with the concept of thatch grass. Another interesting thing is the

existence of a Jogging Track Bridge with a length of 400 meters connected to the ocean so that visitors can see the ocean from the Jogging Track area which is composed of bamboo arrangements made around mangrove forests in the area around the beach. In some parts both the left and right of the Jogging Track, visitors will find a small gazebo that can be used to just hang out, rest, laugh, and enjoy the beauty of e kasoghi Beach.

Lombang Beach

Administratively, Lombang Beach is located in Lombang Village, Batang District, Sumenep Regency (North Coast of Madura), East Java Province. This beach is located about 30 km from Sumenep City to the northeast. To reach the lombang beach tourist site can be reached by private or public vehicles such as car rental, charter, motorcycle taxi, with a travel time of about one hour drive from Sumenep City. If tourists from outside Madura, can cross the ferry and then take a mini bus transportation to the city of Sumenep or can directly use a bus from the Surabaya terminal to Sumenep Regency.

The management of Lombang Beach applies an entrance ticket to beach tourism of IDR 5.000,- per person/traveller. Eventhough tickets are affordable, tourists still get an interesting experience. Guests can enjoy Lombang beach tourism and its various facilities, including beautiful and beautiful beach views, horse rides, as well as comfortable gas ebo and shady shrimp cypress trees.

Shrimp cypress trees on Lombang beach and its surroundings have their own story. According to the information of the surrounding community, this plant only grows around the coast of Lombang and some beaches in the waters of the China Sea. Strengthened by historical references that the spread of shrimp cypress trees in the waters of Sumenep is closely related to the great expedition of the Chinese empire in navigating the waters of the archipelago in the 15th century led by General The Ho (Sampo Thai Kam), General Ma'huan and General Ong Keng Hong, the three are also known as Sam Po Toa Lang which means Three Great Swordsmen and in ancient Javanese accents known as Dempo Awang. The expedition carried a fleet of 62 ships, with a war force of 27,800 men, it is said that the great expedition was the largest voyage at that time. When sailing seems to close the vastness of the sea through which it passes, many neighboring countries feel amazed and worried.

Theemperor of mainland China wants to show off his power to neighboring countries and show himself as a super power, adigang adigung adiguno, as if no other country can protect him. However, when arriving in the Java Sea, one of the aircraft carriers hit the rock until it was destroyed, which caused General Ong Keng Hong as the main helmsman to die, then all the fleets were docked to the beach, then the place where the ships docked the fleet was enshrined with the name Mangkang, which means the wangkangnya of the ship, located about 10 km west of the city of Semarang. Because Ong Keng Hong adheres to Islam, he was buried Islamically in the Gedongwatu area.

After finishing the burial ceremony then the voyage of the great expedition continued to the center of the Majapahit kingdom, but apparently misfortune still followed them, the ships were carried away eastward and hit by a typhoon around the waters of Masalembu, then many drowned, also many were destroyed and many equipment washed up on the coast around the islands of Java and Madura, as it does: The anchor is in Pati, the plate was found on Kamal beach which was later immortalized by the name of Ujung Piring, the pole was found in the waters entering Sumenep Regency, the ducks flew a lot in the Kamal strait so when we took a sailboat there would be a faint sound of ducks playing.

From the story above, it can be ascertained, that some "Cemara Udang" plants in the northern waters of Sumenep Regency, are the result of the congenital remains of soldiers who were stranded in Sumenep waters while on the way of the great expedition. Therefore, the shrimp cypress trees on Lombang Beach bring their own charm by tourists who visit. It is said that based on the information of residents around the beach, that tourists do not feel traveling (or returning home for indigenous residents who migrate out of Sumenep) if they do not bring Cemara Shrimp plants.

Talang Siring Beach

The location of Talang Siring Beach is located in an area that is arguably strategic and easy to find. The address of Talang Siring Beach is in Montok Village, Kecamatan Larangan, Pamekasan Regency, East Java Province. The exact location of this tour is not too far from the city center or Pamekasan City Square. Approximately the distance is only about 13.7 km with a travel time of approximately 22 minutes if from the direction of Pamekasan City, if from the direction of Surabaya can be reached by bus from Bungrasih directly to Talang Siring Beach because it is located on the edge of the main road crossed by motorized vehicles so that it can be easily known. Several signposts have been installed to show the direction to Talang Siring Beach. If you are still confused, you can also ask local residents you meet during the trip, or just use accurate directions on Maps.

The price of entrance tickets to tourist attractions differs between holidays and weekdays, the price can change at any time. The entrance ticket price to Talang Siring Beach on weekdays is IDR 2000 / person this rate is not with toilet rates, ponds, mangrove tours, overnight stays, motorbike parking fees of IDR 2000 and car parking of IDR 4000. The attraction of Talang Siring Pamekasan Beach is that a walking track facility made of bamboo on water surrounded by mangrove trees has been provided and creates a very beautiful photo spot. In the eastern part of the beach is also lined with "Bagang" houses used by fishermen to catch fish, this bagang house is the main attraction because it looks unique, as well as stilt houses that stand on water.

Slopeng Beach

In 2017 East Java received the arrival of 700 thousand foreign tourists. The number is expected to increase this year, because the government is intensively developing tourism potentials. One of the attractions owned by East Java is Slopeng

Beach which is located not far from Madura. The beach that stretches for 6 kilometers is located in the northern part of Sumenep Regency, precisely on Jalan Raya Ambuntan Kilometer 17, Samaan Village, Dasun District. Slopeng Beach is located about 22 kilometers from the center of Sumenep Regency, East Java. The operational time of this beach is every day from 08.00 AM - 18.00 PM. The entrance ticket price of slopeng beach is IDR. 5000 / person (HTM slopeng beach can change at any time without notice) and the parking price set is IDR 5.000 for motorbike and IDR 10,000 for car.

This beach has its own characteristics, namely the stretch of sand that is quite mountainous decorated with siwalan trees, coconut trees and also shrimp firs, so that tourists are able to enjoy the beauty of the sea north coast of Madura from hills that are classified as landau. Slopeng Beach has a stretch of sand that stretches along 6 kilometers. The white sand is an attraction for tourists as relaxing on the beach. Uniquely, not only a stretch of white sand, but the white sand on the beach is mountainous, so visitors can play sand as much as they want here, a calm and comfortable atmosphere is obtained. With a wave of coconut trees, the distinctive beach nuances are felt, satisfied to relax in the gazebo and swim on the beach.

The sea currents on the slopeng beach are quite calm, no need to be afraid of being hit by strong currents, so visitors are able to enjoy the blue ocean with views of the airy sky. With the calm atmosphere visitors will feel at home for a long time enjoying the beach. The charm of Slopeng Beach is even more beautiful when dusk falls. It has a golden sunset shining on the white sand. Your shadow will be clearly visible when standing on the beach illuminated by the light of the sinking twilight.

If calculated using the analysis of potential tourism sector revenue with the formula $PWH = RtW \times RjW \times Jh$, it can be seen in the table 1.

Table 1. Potential Income of Halal Tourism Beach Relevy in Rupiah Units a Year

Information	Potential Income of Halal Tourism Beach Relevy in Rupiah Units a Year				
	Jumiang ¹⁾	E Kasoghi ²⁾	Lombang ³⁾	Slopeng ⁴⁾	Talang Siring ⁵⁾
Usul *	130.000.000	130.000.000	117.000.000	39.000.000	78.000.000
Weekend *	260.000.000	104.000.000	156.000.000	35.100.000	62.400.000
Feast **	40.000.000	1.000.000	100.000.000	45.000.000	20.000.000

Source: Data primer processed by researchers (2022)

Information

* In a year the potential levy receipt consists of 52 weeks for weekdays and weekends

** In a year the potential levy receipt consists of 1 Sunday for taya day

- 1) Ticket price IDR 5,000 (weekdays and weekends) and IDR 5,000 (Hari Raya). Average weekday tourist visits per day 100 tourists with 5 working days, weekend visits average 500 tourists 2 working hours, and on holidays (4 working days) around 2,000 tourists.
- 2) Ticket price IDR 10,000 (weekdays and weekends) and IDR 20,000 (Hari Raya). Average weekday tourist visits per day 50 tourists with 5 working days, weekend visits average 100 tourists 2 working days, and on holidays (1 day working hours) around 50 tourists.

- 3) Ticket price IDR 5,000 (weekdays and weekends) and IDR 5,000 (Hari Raya). Average weekday tourist visits per day 90 tourists with 5 working days, weekend visits average 200 tourists 3 working hours, and on holidays (5 days working hours) around 4,000 tourists.
- 4) Ticket price IDR 5,000 (weekdays and weekends) and IDR 5,000 (Hari Raya). Average weekday tourist visits per day 30 tourists with 3 working days, visits on weekends average 135 tourists 5 working days, and on holidays (5 days working hours) around 1,800 tourists.
- 5) Ticket price IDR 2,000 (weekdays and weekends) and IDR 2,000 (Hari Raya). Average weekday tourist visits per day 150 tourists with 5 days working hours, visits on weekends average 300 tourists 2 working days, and on holidays (5 days working hours) around 2,000 tourists.

Based on the data above, the high revenue retention on these beaches has implications for significant local native income opportunities or potential. The government can set a levy rate that suits the needs and potential of halal tourism in its area. Revenue from the halal tourism levy can be used to improve the quality of services and infrastructure that supports halal tourism activities. Therefore, synergy is needed between the central, regional governments and tourism actors to restore tourist trust by implementing strict health protocols, accompanied by support for community behavior in accordance with habit adaptation in the new normal era.

Discussion

The relationship between halal tourism retribution and SDGs can be seen from various main theories, such as economic theory, law, sociology, politics, and interests. In economic theory, halal tourism levy can be one of the significant sources of income for the government and local communities, while advancing the tourism sector. Meanwhile, in legal theory, halal tourism levies also have an important role in maintaining the security and safety of visitors, as well as ensuring the sustainability of a sustainable tourism business. On the sociological side, halal tourism levies can affect local culture and identity, as well as strengthen social solidarity. In political theory, the halal tourism levy also has implications in strengthening relations between the government and local communities, as well as increasing public participation in the management of tourist destinations. Finally, the theory of interest shows that halal tourism levies can provide balanced benefits for all parties involved, including visitors, governments, local communities, and entrepreneurs.

The halal tourism levy can contribute to the achievement of Sustainable Development Goals (SDGs) in the following ways:

1. Sustainable Tourism Improvement : The halal tourism levy can help in promoting sustainable tourism, which is one of the seven SDGs goals. In this case, the halal tourism levy can be used to support the development of environmentally friendly tourism infrastructure and reduce the negative impact of tourism on the local environment and culture.
2. Local Community Empowerment : The halal tourism levy can be used to improve the welfare of local communities, especially those in tourist areas. Empowering local communities is one of the seven SDGs and can be achieved by providing training and education to local communities, as well as improving their access to markets and resources.

3. Improved Economic Welfare: Halal tourism levies can help in improving economic welfare, which is SDGs goal number one. In this case, the halal tourism levy can be used to support the better development of the halal tourism industry and to increase employment in the sector.

Conclusion

The purpose of this study is to explore the potential regional levy revenue derived from halal tourism on the north coast of Madura Island. The results of this study conclude that there is high potential income that the government can get from the regional levy in five Madura's beaches (Juming, E Kasoghi, Lombang, Slopeng, and Talang Siring). It indicates that Madura has income not only from income tax, but also regional levy which come from halal tourism. Thus, Madura's government need to focus on both.

Limitation

The limitation of this study is that during the data collection and analysis, researchers got difficulties in understanding the local language. The informants did not use fully Bahasa, but they mixed it with Madurase language. Because of that, researchers took quite long time to analyze the data and conclude the findings.

Suggestion

Based on the above limitation, future research may use local interpreter who understand Madurase language and culture to help the research in analysing the data. Furthermore, future research may deepen the analysis using a qualitative approach or combine it with quantitative approach. It may bring more insights for the readers, specifically for the governments and academicians.

Implication

This study provides several implications. In carrying out the halal tourism levy program, local governments need to cooperate with relevant stakeholders, such as tourism entrepreneurs, halal communities, and halal certification bodies. Relevant stakeholders need to be given a sufficient understanding of the benefits of the halal tourism levy, so that they can be actively involved in the program. In addition, local governments also need to increase public awareness of the importance of maintaining halal in traveling. This can be done through intensive campaigns and socialization. It is hoped that with increasing public awareness, collaboration between halal tourism retribution and SDGs can provide significant benefits for sustainable economic, social, and environmental development.

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