

LEVEL OF EFFECTIVENESS OF TAX COLLECTION STRATEGIES ON THE STABILITY AND SUSTAINABILITY OF REVENUE GENERATION IN SELECTED LOCAL GOVERNMENT UNITS IN 4TH DISTRICT OF LAGUNA

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Abstract

This study aims to contribute to the body of knowledge on local governance and fiscal management by providing evidence-based insights into the role of tax collection strategies in ensuring the stability and sustainability of revenue generation in LGUs within the 4th District of Laguna. It assessed the effectiveness of tax collection strategies in generating revenue for selected Local Government Units (LGUs) in the 4th district of Laguna Province. It focused on three main strategies: Tax Enforcement through Tax Amnesty, Tax Campaign initiatives, and Technology Adoption through Business One-Stop Shop. The effectiveness of these strategies was evaluated based on their impact on revenue generation, with a particular emphasis on financial stability and sustainability. The relationship between the implemented tax collection strategies and revenue generation among the selected LGUs was then determined using quantitative methods. The data were collected from selected LGU employees in the 4th District of Laguna Province, i.e., 150 from the Finance, Assessor, and Mayor's Office using the survey questionnaires. Inferential statistics, Pearson correlation, and regression analysis were employed to determine their relationship.

Analysis showed a significant relationship between tax collection strategies and revenue generation in selected LGUs; all variables examined were statistically significant. The findings implied that various components of tax collection strategies play crucial roles in influencing revenue generation outcomes in the selected LGUs. These findings underscored the critical importance of effective tax collection strategies in shaping revenue generation within local government contexts.

To sustain and enhance tax administration in selected LGUs in Laguna Province, the researcher recommends establishing platforms for collaboration and knowledge sharing among tax administrators to facilitate the exchange of best practices, experiences, and insights. She also recommends prioritization of continuous training and development of employees involved in tax administration.

Keywords: Tax Collection Strategies, Revenue Generation, Local Government Unit

INTRODUCTION

Local Government Units (LGUs) frequently use Public Financial Management Assessment Tools. According to Local Budget Circular No. 147, dated July 29, 2022, the Department of Budget and Management (DBM) issued guidelines for LGU adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT). This tool helps LGUs assess their financial management

practices and identify strengths, weaknesses, and areas for improvement. These tools are crucial for ensuring transparency, accountability, and efficiency in using public funds. Revenue Generation is one common aspect or component typically covered by such assessment tools. They are assessing the LGU's ability to generate revenue through various sources such as taxes, fees, grants, and other income-generating activities. This involves evaluating the efficiency of revenue collection mechanisms and compliance with revenue regulations. By systematically evaluating these aspects, LGUs can identify areas of improvement and implement reforms to enhance their financial management practices, ultimately leading to better service delivery and accountability to their constituents.

This study aims to comprehensively assess the current tax collection strategies employed by Local Government Units (LGUs) in the 4th District of Laguna. The LGUs must analyze shifts in the global economy to be ready for possibilities and problems that may impact local revenue sources. The tax collection strategies implemented by LGUs in the 4th District of Laguna are instrumental in sustaining Public Financial Management, supporting local development, and addressing the evolving needs of the communities they serve.

National tax rules and regulations have established a framework that governs local tax collection. The Mandanas ruling refers to a Supreme Court decision that raised the local government units' (LGUs') internal revenue allotment (IRA), currently referred to as the National Tax Allotment. The decision aimed to empower local government units (LGUs) by allocating a higher share of the national funds to fund LGUs' development programs. By giving LGUs more income for public services, infrastructure improvements, and local governance, the Mandanas ruling may improve their financial capacity.

The study evaluates the effectiveness of these strategies in ensuring stability and sustainability in revenue generation in local government units in the 4th district of Laguna Province. The findings will inform recommendations for optimizing tax collection methods, enhancing financial stability, and promoting long-term fiscal sustainability for public financial management.

Theoretical Framework

This Theoretical framework draws from several vital theories and concepts that provide insights into local government units' tax collection strategies and revenue generation.

The Fiscal Federalism theory emphasizes the importance of decentralization and local fiscal autonomy. According to Oates, W.E. (1972), Local Government Units (LGUs) should be able to generate money independently, highlighting the need for efficient local tax collection strategies. Fiscal adequacy is the capacity of local governments to raise enough money to cover their spending obligations, and tax collection tactics have a major impact on this. It also intersects with the principles of equality or theoretical justice, which aim to ensure fairness in distributing the tax burden among taxpayers. The success of tax collection strategies is determined by their administrative feasibility, which relates to their practicality and efficacy in implementation. . A decentralized governance framework governs the 4th district of Laguna, giving local government units (LGUs) considerable time to handle their budgets and provide public services. By applying the principles of Fiscal Federalism, the study can analyze how decentralization and local fiscal autonomy influence the design and implementation of tax collection strategies within LGUs. It can assess the effectiveness of these

strategies in generating revenue, promoting financial sustainability, and meeting the diverse needs of local communities. The success of tax collectors' strategies depends on their administrative feasibility, which refers to their practicality and effectiveness in implementation.

RESEARCH PARADIGM

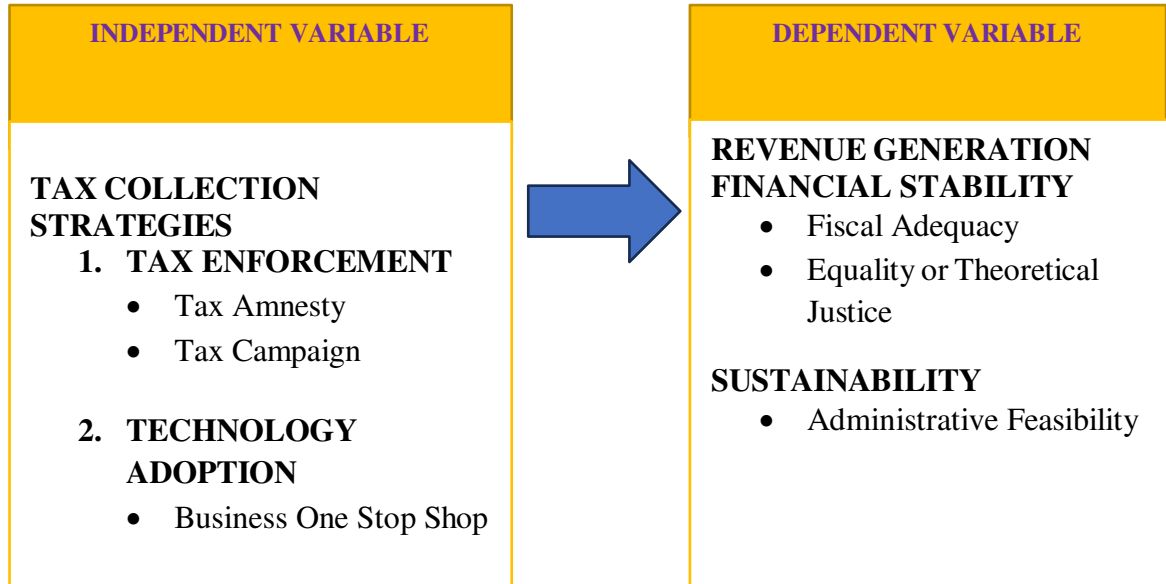


Figure 1 illustrates the study's conceptual framework, and the arrow indicates the Tax Collection Strategies for Revenue Generation in Local Government Units.

Research Hypothesis

There is no significant relationship between the effectiveness of tax collection strategies and the financial stability and sustainability of Local Government Units in the 4th District of Laguna Province.

RESEARCH METHODOLOGY

Research Design

The inferential research design will determine the significant relationship between tax collection strategies and revenue generation of selected LGUs in the Province of Laguna. The method includes survey methods through the distribution of questionnaires.

Population And Sampling Techniques

The respondents of this research study are the selected local government units in the 4th district of Laguna Province. A random sampling technique was used to ensure the research returned relevant information.

The sampling technique was simple and random to ensure the research returns relevant information. Purposive sampling, also known as judgmental, selective, or subjective sampling, is a form of non-probability sampling in which researchers rely on their judgment when choosing population members to participate in their survey. A random sample is meant to be an unbiased representation of the total population.

Research Instruments

After retrieving the completed questionnaire, data treatment was applied to analyze and interpret the data given by the respondents. The data for this study were tabulated and analyzed using Pearson correlation, Pearson's r , and regression analysis to determine the relationship between local tax strategies and revenue generation of selected LGUs in the Province of Laguna.

Research Procedure

The researcher conducted the study entitled Level of Effectiveness of Tax Collection Strategies on Stability and Sustainability of Revenue Generation in Selected Local Government Units in the 4th District of Laguna. She gathered information on the different theses, journals, and articles and surfed the internet to have the necessary information for the research study. After the questionnaire was approved, she reproduced and distributed the copies to the respondents, who were one hundred fifty (150) randomly employed employees of selected LGUs in the 4th District in the Province of Laguna. The collected data were tallied, analyzed, and tabulated before being submitted to the statistician for statistical treatment to analyze the findings and formulate conclusions and recommendations. It will be defending the research comments and suggestions. Lastly, the manuscript is finalized and signed for approval.

Statistical Treatment

The data gathered were tallied and tabulated for more apparent reference. The correlation analysis and regression analysis were used in this research study after all the information has been gathered, analyzed, and generalized to determine if a significant relationship exists between tax collection strategies and revenue generation of selected local government units in the 4th district of Laguna Province.

RESULTS AND DISCUSSION

Table 1. Level of Effectiveness of Tax Collection Strategies In Tax Enforcement Through Tax Amnesty.

Indicator	Mean	SD	Remarks
1.The tax amnesty programs encourage tax compliance.	3.80	0.39	Highly Effective
2.Tax amnesty programs should be offered periodically to improve revenue collection.	3.76	0.43	Highly Effective
3. Tax amnesty plays a significant role in stimulating economic activities and investments.	3.74	0.46	Highly Effective
4. Tax amnesty helps clear accumulated tax arrears and improve the government's financial health.	3.74	0.46	Highly Effective
5. Tax amnesty is an efficient short-term strategy for addressing fiscal challenges and meeting revenue targets.	3.62	0.52	Highly Effective
6. Tax amnesty aligns with long-term tax collection strategies for sustainable revenue generation.	3.25	0.52	Moderately Effective
7. Tax amnesty programs should include a reduced interest rate or penalty for those who participate.	3.71	0.48	Highly Effective
8.Tax amnesty programs promote a positive public perception of government tax policies.	3.72	0.49	Highly Effective
9.Tax amnesty programs should be designed to address specific taxpayer groups, such as small businesses or individuals.	3.56	0.54	Highly Effective
10.The government should provide guidance and support to taxpayers seeking to take advantage of tax amnesty programs	3.83	0.45	Highly Effective
TAX AMNESTY	3.70	0.32	Highly Effective

Legend: 4.00 – 3.26 Highly Effective 3.25 – 2.51 Moderately Effective 2.50 – 1.76 Slightly Effective 1.75 – 1.00 Not Effective

Table 1. shows the level of effectiveness of tax collection strategies on revenue generation in selected LGUs in the 4th District of Laguna as to Tax Enforcement through Tax Amnesty.

They have an overall mean score of 3.70, are interpreted as highly effective, and have a standard deviation of 0.32, indicating that tax enforcement through tax amnesty is interpreted as highly effective. The given mean and standard deviation indicated that governments perceived the program positively and significantly improved tax compliance and revenue collection.

According to Sadiyah and Assagaf (2019), tax amnesty may benefit the government and taxpayers if it is properly managed and a component of a larger economic strategy. The statement highlights how crucial it is to strategically integrate and manage tax amnesty programs to ensure that they benefit taxpayers and the government. Tax amnesty policies may be effective instruments for boosting tax compliance, raising revenue collection, and fostering economic development if implemented properly and are part of a bigger economic plan.

Table 2. Level of Effectiveness of Tax Collection Strategies In Tax Enforcement Through Tax Campaign

Indicator	Mean	SD	Remarks
1. Massive tax campaigns are effective in increasing tax compliance.	3.80	0.40	Highly Effective
2. Tax campaigns are essential to raise awareness about tax responsibilities.	3.82	0.38	Highly Effective
3. I support the idea of large-scale tax campaigns to boost government revenue.	3.67	0.52	Highly Effective
4. The tax campaign has positively influenced my perception of the government's fiscal responsibility.	3.63	0.49	Highly Effective
5. Extensive public education should precede a massive tax campaign.	3.62	0.55	Highly Effective
6. Massive tax campaigns are more effective when they include tax compliance workshops.	3.66	0.52	Highly Effective
7. Massive tax campaigns should involve collaborations with business associations and civic organizations.	3.25	0.50	Moderately Effective
8. Government should use taxpayer feedback to improve the effectiveness of massive tax campaigns.	3.69	0.53	Highly Effective
9. Government authorities should actively engage with taxpayers during massive tax campaigns.	3.71	0.52	Highly Effective
10. The success of massive tax campaigns should be measured by the revenue generated and increased taxpayer awareness and understanding.	3.72	0.54	Highly Effective
TAX CAMPAIGN	3.69	0.34	Highly Effective

Legend: 4.00 – 3.26 Highly Effective 3.25 – 2.51 Moderately Effective 2.50 – 1.76 Slightly Effective 1.75 – 1.00 Not Effective

Table 2. shows the level of effectiveness of tax collection strategies on revenue generation in selected LGUs in the 4th District of Laguna as to Tax Enforcement through Tax Campaigns.

They have an overall mean score of 3.69 and are interpreted as highly effective. This meant that the tax campaign was likely achieving its goals of increasing tax compliance, raising awareness about tax obligations, or positively influencing taxpayer behavior. The standard deviation of 0.34 measures the spread of variability of effectiveness scores around the mean. It indicated tax enforcement through tax campaigns as highly effective, perceived positively, and significantly improved tax compliance, awareness, behavior, and trust within the community.

According to Shenkute (2018), Taxpayer awareness, tax evasion, tax compliance, and tax office capacity were identified as potential factors influencing tax collection. It emphasized that several factors affected tax collection, such as taxpayer awareness, the frequency of tax evasion, the degree of tax compliance, and the ability of tax offices to enforce tax laws and collect taxes.

Table 3 Level of Effectiveness of Tax Collection Strategies of Technology Adoption through Business One-Stop-Shop

Indicator	Mean	SD	Remarks
1. The LGU Business One-Stop Shop (BOSS) simplifies the tax registration process for businesses in the locality.	3.94	0.22	Highly Effective
2. The Business One-Stop Shop helps reduce bureaucratic red tape and administrative burdens for businesses during tax registration.	3.92	0.28	Highly Effective
3. The Business One-Stop Shop significantly improves the efficiency and speed of obtaining necessary permits and licenses for local businesses.	3.89	0.30	Highly Effective
4. The Business One-Stop Shop enhances the overall ease of doing business locally by providing a centralized platform for various transactions—related businesses.	3.92	0.26	Highly Effective
5. The Business One-Stop Shop helps promote compliance with local tax regulations by providing precise and accessible information to businesses.	3.84	0.41	Highly Effective
6. The physical location of a Business One Stop Shop should be easily accessible for entrepreneurs in urban and rural areas.	3.81	0.42	Highly Effective
7. The availability of a Business One Stop Shop can reduce process delays.	3.88	0.33	Highly Effective
8. Business One Stop Shop should provide clear and comprehensive information about business requirements and regulations.	3.84	0.40	Highly Effective
9. Collaboration between various government agencies should be a priority in operating a business as a one-stop shop.	3.72	0.47	Highly Effective
10. Local governments should invest in improving the infrastructure and accessibility of Business One-Stop centers.	3.70	0.50	Highly Effective
BUSINESS ONE-STOP SHOP	3.84	0.26	Highly Effective

Legend: 4.00 – 3.26 Highly Effective 3.25 – 2.51 Moderately Effective 2.50 – 1.76 Slightly Effective
 1.75 – 1.00 Not Effective

Table 3 shows the level of effectiveness of tax collection strategies on revenue generation in selected LGUs in the 4th District of Laguna as to Technology Adoption through Business One Stop Shop.

An overall mean score of 3.84 suggested a strong consensus among respondents regarding BOSS's effectiveness. The verbal interpretation of "highly effective" showed that respondents perceived BOSS as a precious tool or service. Furthermore, the low standard deviation of 0.26 suggested minimal variability in respondents' opinions. This implied little disagreement or divergence among respondents' views, with the majority having similar opinions about how effective BOSS was.

The finding supported by M.P. Hennessy (2023) is that digital one-stop shops for registration can significantly reduce costs and increase information for firms entering the formal sector. It indicates that Governments can encourage entrepreneurship and business development while promoting the expansion of the formal sector by utilizing digital technologies to expedite registration procedures.

Table 4 Level of Revenue Generation of Financial Stability through Fiscal Adequacy

Indicator	Mean	SD	Remarks
1. The current tax system effectively generates revenue to meet the financial needs of local government programs and services.	3.69	0.49	Fully Attained
2. The tax policies contribute significantly to maintaining fiscal stability within our local government.	3.72	0.47	Fully Attained
3. Local government revenue from taxes is efficiently allocated to support key public expenditures.	3.74	0.46	Fully Attained
4. The tax system demonstrates adaptability to changing economic conditions, ensuring fiscal adequacy.	3.56	0.53	Fully Attained
5. Taxation policies are well-aligned with the financial requirements of vital local government projects.	3.61	0.55	Fully Attained
6. The tax system effectively addresses emerging economic challenges to maintain fiscal adequacy.	3.62	0.51	Fully Attained
7. Local government employees are well-informed about the importance of fiscal adequacy in tax policies.	3.25	0.58	Substantiall y Attained
8. The local government efficiently manages tax revenues to meet the needs of different sectors.	3.72	0.49	Fully Attained
9. Tax policies are regularly reviewed and adjusted to ensure ongoing fiscal adequacy.	3.60	0.56	Fully Attained
10. Local government resources are allocated carefully based on the revenue generated through taxation.	3.72	0.50	Fully Attained
FISCAL ADEQUACY	3.65	0.38	Fully Attained

Legend: 4.00 – 3.26 Fully Attained 3.25 – 2.51 Substantially Attained 2.50 – 1.76 Partially Attained 1.75 – 1.00 Not Attained

According to (Sukamo et al. 2023), an adequate idea of intellectual capital worth is needed for long-term tax reform. It emphasized that creating and carrying out effective long-term tax reform programs depended on identifying and evaluating intellectual capital. It highlighted how important it was for

stakeholders and policymakers to efficiently use intellectual capital to ensure fiscal sustainability, encourage economic growth, and push for favorable reforms to the tax code.

The researcher found that fiscal adequacy was essential for financial stability because it enabled governments to responsibly manage their budgets, foster long-term fiscal sustainability, and encourage economic growth. Fiscal adequacy promoted general economic stability and development by ensuring government revenues equaled or surpassed expenditures. However, it is crucial to inform employees about the importance of fiscal adequacy to enhance their understanding and ensure the effective implementation of fiscal policies.

Table 5
Level of Revenue Generation of Financial Stability through Equality and Theoretical Justice

Indicator	Mean	SD	Remarks
1. The current tax system ensures a fair distribution of the tax burden among individuals and businesses in our local government.	3.24	0.56	Substantially Attained
2. Taxpayers with similar economic capacities contribute proportionally to local government revenues.	3.58	0.54	Fully Attained
3. The tax policies promote social equity and theoretical justice at the local level.	3.64	0.49	Fully Attained
4. There is a balance between the ability to pay and the fair treatment of taxpayers in our local tax system.	3.64	0.54	Fully Attained
5. Tax laws and policies are consistently applied to ensure equality in local taxation.	3.65	0.54	Fully Attained
6. The local government actively addresses any disparities in the tax treatment of various income groups.	3.63	0.52	Fully Attained
7. Tax policies are communicated transparently to local taxpayers, fostering theoretical justice.	3.62	0.56	Fully Attained
8. Local government employees are well-trained to implement tax policies focusing on equality.	3.24	0.55	Substantially Attained
9. The local tax system considers ethical and moral standards associated with theoretical justice.	3.65	0.49	Fully Attained
10. Taxpayers perceive that the local tax system treats them fairly, contributing to overall satisfaction.	3.61	0.43	Fully Attained
EQUALITY AND THEORETICAL JUSTICE	3.61	0.43	Fully Attained

Legend: 4.00 – 3.26 Fully Attained 3.25 – 2.51 Substantially Attained 2.50 – 1.76 Partially Attained 1.75 – 1.00 Not Attained

Table 5 shows that the tax collection strategies help attain the financial stability and sustainability of revenue generation in selected LGUs regarding Financial Stability through Equality and Theoretical Justice.

The overall mean score of financial stability through equality and theoretical justice was 3.61, with verbal interpretation of fully attained and a standard deviation of 0.43. This indicated a positive perception of financial stability through equality and theoretical justice. The variability indicated by the

standard deviation underscored the importance of considering differing viewpoints and assessing the extent to which these principles had been realized within the given context.

According to Sheffin, S.M. (2023), Tax fairness is important but synonymous with the redistributive. To the average person, tax fairness means something else, primarily receiving benefits commensurate with the tax one pays, being treated with basic respect by the law and the tax authorities, and respecting legitimate efforts to earn income.

The researcher found that achieving financial stability through equality and theoretical justice was significant, highlighting the importance of promoting equality and adhering to principles of theoretical justice within economic systems. Local government employees must be well-trained to implement tax policies focusing on equality.

Table 6 Level of Revenue Generation of Financial Sustainability through Administrative Feasibility

Indicator	Mean	SD	Remarks
1. The current tax system in our local government is straightforward to understand for taxpayers and government employees.	3.60	0.52	Fully Attained
2. Tax policies are designed to minimize compliance costs for local taxpayers.	3.58	0.53	Fully Attained
3. The local tax system is efficiently administered, reducing the likelihood of tax evasion.	3.63	0.57	Fully Attained
4. Tax administration processes are cost-effective for the local government and taxpayers.	3.72	0.49	Fully Attained
5. Local government employees find enforcing and administering the current tax system easy.	3.62	0.51	Fully Attained
6. The local tax filing process for individuals and businesses is simplified to reduce administrative burdens.	3.68	0.53	Fully Attained
7. The local tax system is adaptive and responsive to changes in economic and business environments.	3.73	0.50	Fully Attained
8. The current local tax administration minimizes paperwork and bureaucracy.	3.58	0.53	Fully Attained
9. Local government employees are adequately trained to handle the administrative aspects of the local tax system.	3.25	0.55	Substantially Attained
10. Local tax policies are regularly reviewed for administrative efficiency and updated as needed.	3.60	0.58	Fully Attained
ADMINISTRATIVE FEASIBILITY	3.63	0.41	Fully Attained

Legend: 4.00 – 3.26 Fully Attained 3.25 – 2.51 Substantially Attained 2.50 – 1.76 Partially Attained 1.75 – 1.00 Not Attained

Table 6 shows that the tax collection strategies help attain the financial stability and sustainability of revenue generation in selected LGUs in terms of Sustainability through Administrative Feasibility.

Overall, the mean score for sustainability through administrative feasibility was 3.63, with a verbal interpretation of being fully attained and a standard deviation of 0.41. Overall, the interpretation implied that while sustainability through administrative feasibility was generally viewed positively,

there were some varying opinions among respondents. However, the majority believed this aspect had been fully attained, indicating confidence in its effectiveness and implementation.

Keen M. S. Slemrod, J. (2017) emphasized the importance of effective tax administration, considering both legal and administrative feasibility and the need to engage critical stakeholders, leverage existing frameworks, and adapt to changing socioeconomic and political environments.

The researcher found that ensuring sustainability through administrative feasibility was crucial for achieving good governance. Sustainability in administrative feasibility involved implementing practices and policies that were feasible and practical while also enduring and adaptable to changing circumstances. This contributes to the overall effectiveness and integrity of governance processes. Adequate training of local government employees to handle the administrative aspects of the local system is essential.

Table 7 Relationship between tax collection strategies and revenue generation of selected LGUs in the 4th district of Laguna Province.

Tax Collection Strategies	Revenue Generation		
	Fiscal Adequacy	Equality And Theoretical Justice	Administrative Feasibility
Tax Amnesty	.547**	.412**	.506**
Tax Campaign	.425**	.370**	.325**
Business One-Stop Shop	.429**	.350**	.335**

*N=150 *** significant at $p < .01$*

The data in Table 7 reveals the significant relationship between tax collection strategies and revenue generation of selected LGUs in the 4th district of Laguna Province.

Based on the data gathered, a significant positive relationship existed between tax collection strategies and revenue generation of selected LGUs in the 4th district of Laguna Province.

Revenue Generation in terms of Fiscal adequacy was shown to have a positive moderate relationship with tax amnesty as a tax generation strategy ($r=.547$, $p=.000$). The result implied that as the tax amnesty programs encouraged tax compliance, the people were aware of their obligation to pay taxes because the government provided guidance and support to taxpayers seeking to take advantage of tax amnesty programs.

Further, there was evidence of adequate and stable revenue generation in terms of fiscal adequacy because the local government revenue from taxes was efficiently allocated to support key public expenditures.

The researcher found a relationship between revenue generation and theoretical justice in tax amnesty, indicating a moderately strong positive relationship ($r=.412$, $p=.000$). The result implied that when tax amnesty programs prioritized fairness, equity, and theoretical justice, they were more likely to boost revenue generation. Taxpayers perceived such programs as fair opportunities to address their tax situations, leading to increased compliance and participation. According to Amiputra and Rahayu

(2019), a sense of justice in the tax system fostered trust among taxpayers, encouraging them to disclose tax liabilities voluntarily and contribute to revenue generation.

Evidence indicated that theoretical justice in tax amnesty programs positively impacted revenue generation, potentially enhancing their effectiveness in achieving intended goals.

The researcher found a moderately strong positive correlation ($r=.506$, $p=.000$) between revenue generation and administrative feasibility in tax amnesty programs. It further indicated that when tax amnesty programs were more administratively feasible, there was a corresponding increase in revenue generation. The result implied that when tax amnesty programs were designed and implemented with administrative feasibility in mind, they tended to generate higher revenue. Taxpayers were more likely to participate in administratively feasible programs as they perceived them as straightforward and convenient.

Evidence indicates that administrative feasibility in designing and implementing tax amnesty programs appeared to positively impact revenue generation, making such programs more effective in achieving their revenue targets.

The researcher found a moderately strong positive correlation ($r=.425$, $p=.000$) between revenue generation and fiscal adequacy in the context of tax campaigns, including tax amnesty. It further indicated that as fiscal adequacy increased, there tended to be a corresponding increase in revenue generation from tax campaigns, such as tax amnesty programs. The result implied that fiscal adequacy referred to the sufficiency of government revenues to meet its expenditure requirements and fiscal objectives. When tax campaigns, like tax amnesty programs, were perceived as contributing to fiscal adequacy by increasing government revenues, they were more likely to be successful in generating revenue.

There was evidence that the role of tax amnesty programs in achieving fiscal adequacy could contribute to their effectiveness in generating revenue, as they were perceived as integral components of broader fiscal management strategies.

The researcher found a moderately strong positive correlation ($r=0.370$, $p=0.000$) between tax campaigns and revenue generation and between equality or theoretical justice and revenue generation. It further indicated that as the focus on equality or theoretical justice increased within tax campaigns, revenue generation tended to rise. The result implied that tax campaigns such as tax amnesty programs had a greater chance of producing more significant revenue when people thought they were implemented fairly and justly. The equitable distribution of the tax burden, the equal treatment of all taxpayers under the law, and the operation of the tax system in conformity with the concepts of equity and fairness were all important aspects of theoretical justice within tax campaigns.

There was evidence that theoretical justice within tax campaigns could have contributed to their effectiveness in generating revenue by promoting greater taxpayer participation and compliance, ultimately leading to increased revenue for the government.

The researcher found a moderately strong positive correlation ($r=0.370$, $p=0.000$) between revenue generation and administrative feasibility within the context of tax campaigns. It further indicated that as

the administrative feasibility of tax campaigns increased, there tended to be a corresponding rise in revenue generation. The result implied that when tax campaigns were designed and implemented in an administratively feasible way, they were more likely to have resulted in higher levels of revenue generation. When tax campaigns were administratively feasible, they were easier for tax authorities to execute and manage, which could have led to greater participation from taxpayers. Taxpayers were more likely to engage with tax campaigns when the process was straightforward and convenient, ultimately resulting in increased compliance and revenue generation for the government.

There was evidence that administrative feasibility within tax campaigns could have contributed to their effectiveness in generating revenue by reducing barriers to participation and enhancing the efficiency of tax collection efforts.

The researcher found a moderately strong positive correlation ($r=0.429$, $p=0.000$) between the business one-stop-shop (BOSS) and revenue generation, as well as between fiscal adequacy and revenue generation. The result implied that as the BOSS system contributed to fiscal adequacy, there was typically a corresponding increase in revenue generation. It further indicated that when the BOSS system effectively facilitated business registration, licensing, and regulatory compliance, it could lead to heightened economic activity and revenue generation.

There was evidence that the effectiveness of the BOSS system in enhancing fiscal adequacy suggested that it played a vital role in promoting economic growth and revenue generation by improving the business environment and encouraging the formalization of businesses.

The researcher found a moderately strong positive correlation ($r=0.350$, $p=0.001$) between the business one-stop-shop and revenue generation, equality or theoretical justice, and revenue generation. It further indicated that as the BOSS system contributed to theoretical justice, there was typically a corresponding revenue increase. The result implied that when the BOSS system was designed and implemented to promote equality and theoretical justice in business operations, it positively impacted revenue generation. Theoretical justice here meant ensuring fairness, equity, and equal treatment of businesses in regulatory processes and interactions with government agencies.

There was evidence that the correlation between the BOSS system and equality or theoretical justice suggested that effective implementation of BOSS improved the business environment and promoted fairness and equity, ultimately leading to enhanced revenue generation for the government.

The researcher found a moderately strong positive correlation ($r=0.325$, $p=0.001$) between a business one-stop-shop and revenue generation, administrative feasibility, and revenue generation. The result implied that as the BOSS system enhanced administrative feasibility, there was typically a corresponding increase in revenue generation. Administrative feasibility encompassed the ease of executing and managing administrative processes. The BOSS system included factors like procedural simplicity, efficient service delivery, and effective coordination among government agencies.

When administrative processes were more feasible through BOSS, businesses were more likely to have operated legally, contributed to the formal economy, and generated revenue for the government. Moreover, efficient service delivery could have enhanced the overall business environment, attracting investment and stimulating economic activity, further boosting revenue generation.

There was a shred of evidence between the BOSS system and administrative feasibility suggested that effective implementation of BOSS could have enhanced administrative efficiency, promoted business compliance, and ultimately increased revenue generation for the government.

Conclusion

- 1 The researcher concluded that tax amnesty effectively promotes tax compliance and aligns with long-term collection strategies. Stakeholders positively perceived tax enforcement through tax amnesty, contributing significantly to tax compliance and revenue generation. The study confirmed the hypothesis that tax amnesty is valuable in tax policy, emphasizing the need for alignment with long-term tax collection strategies; the null hypothesis would be rejected.
- 2 The researcher concluded that collaboration with business associations and civic organizations is a valuable strategy for maximizing the impact of tax campaigns in LGUS in the 4th District. Overall, the study supported and accepted the hypothesis that collaboration with business associations and civic organizations was a valuable strategy for maximizing the impact of tax campaigns. The findings highlighted the effectiveness of tax campaigns and the significance of collaborative efforts in enhancing their impact. So, the null hypothesis would state that there is no meaningful association or effect of collaborating with business associations and civic organizations on the impact of tax campaigns.
- 3 The researcher concluded that technology adoption through BOSS is crucial for facilitating business transactions and stimulating economic development in LGUs in the 4th District in Laguna. Continued investment and enhancement of BOSS infrastructure were highlighted as essential for maximizing its potential benefits and ensuring long-term effectiveness. The study accepted the hypothesis that adopting technology through BOSS is an investment in promoting business transactions and economic growth. In other words, the null hypothesis would state that implementing technology through BOSS does not lead to any measurable increase in business transactions or economic growth.
- 4 The researcher concluded that tax collection strategies were instrumental in achieving financial stability through fiscal adequacy in the 4th District in Laguna. Ensuring continuous success in this area also required continual efforts to inform and educate employees about the significance of fiscal adequacy in tax policies. The study rejected the null hypothesis regarding the importance of tax collection strategies in achieving financial stability.
- 5 The researcher concluded that the data supported that tax collection strategies were instrumental in achieving financial stability through equality or theoretical justice in LGUs in the 4th District of Laguna. It was essential to train and educate employees on implementing tax policies focusing on equality to maximize the impact of tax collection initiatives in promoting fairness and justice. Overall, the study rejected the null hypothesis regarding the importance of tax collection strategies in achieving financial stability through equality or theoretical justice.

- 6 The researcher concluded that the findings underscored the significance of tax collection strategies in achieving sustainability through administrative feasibility in LGUS in the 4th District of Laguna. The importance of adequately training employees to handle the administrative aspects of local tax systems could not be understated. Overall, the study rejected the null hypothesis regarding the importance of tax collection strategies in achieving sustainability through administrative feasibility.
- 7 The researcher concluded a clear and significant relationship between tax collection strategies and revenue generation in selected Local Government Units (LGUs). Through rigorous analysis, all variables studied were statistically significant, indicating their substantial impact on revenue outcomes within the LGUs. These findings underscored the critical importance of effective tax collection strategies in shaping revenue generation within local government contexts. Overall, the study rejected the null hypothesis regarding the importance of tax collection strategies in influencing revenue generation within LGUs. According to Oates, W.E. (1972), local government units (LGUs) were expected to generate money independently, emphasizing the need for efficient local tax collection strategies.

Recommendations:

- 1 The researcher would like to recommend that local government units (LGUs) in the 4th District of Laguna prioritize developing and implementing long-term tax collection strategies. These strategies should ensure sustained revenue generation and financial stability over time. By planning for the long term, LGUs can better manage their financial resources and address future challenges effectively. By implementing these recommendations, tax authorities can sustain and enhance the long-term effectiveness of tax enforcement through tax amnesty programs, ensuring compliance, fairness, and revenue integrity in the tax system.
- 2 The researcher recommends actively engaging business associations and civic organizations in the planning and execution of tax campaigns. This collaboration can strengthen efforts to raise tax awareness and compliance among the public. By implementing these recommendations, LGUs can enhance the effectiveness of tax campaigns and promote greater tax compliance in their communities.
- 3 The researcher recommends continued investment in infrastructure, including upgrading technology systems and expanding service offerings, to meet the growing demand. Inviting experts to share best practices and innovative solutions for optimizing BOSS operations can enhance efficiency and user satisfaction. By implementing these recommendations, LGUs can sustain and enhance BOSS services, fostering community business growth and economic development.
- 4 The researcher strongly recommends conducting comprehensive training programs and awareness campaigns to educate employees about the critical importance of fiscal adequacy in tax policies within the local government units (LGUs) in the 4th district of Laguna. By prioritizing these initiatives, LGUs can enhance their understanding of fiscal policies, improve

tax compliance, and ultimately achieve fiscal adequacy, ensuring financial stability and sustainability in the long term.

- 5 The researcher strongly recommends implementing employee training sessions focused on tax policies centered on equality within the local government units (LGUs) in the 4th district of Laguna. These training programs should explicitly cover the principles of equality and theoretical justice, ensuring that employees grasp the significance of these concepts in their tax collection endeavors. By providing such training, LGUs can enhance employees' awareness and understanding, promoting fairness and justice in tax collection practices.
- 6 The researcher recommends that LGUs in the 4th District of Laguna prioritize investment in training programs for employees involved in tax collection. Additionally, continuous monitoring and evaluation of tax collection strategies should be conducted to identify areas for improvement and ensure their long-term sustainability. By implementing these recommendations, LGUs can strengthen their tax administration processes and promote fiscal sustainability in the 4th District of Laguna.
- 7 To sustain and enhance tax administration in selected LGUs in Laguna Province, the researcher recommends establishing platforms for collaboration and knowledge sharing among tax administrators to facilitate the exchange of best practices, experiences, and insights. Continuous training and development of employees involved in tax administration should be prioritized. Additionally, collaborating with relevant institutions and organizations to conduct capacity-building initiatives can further enhance selected LGUs in Laguna Province.

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