

FACTORS AFFECTING LOCALS' ATTITUDES TOWARDS TAX ALLOCATION IN THE TOURISM SPHERE (IN THE CASE OF UZBEKISTAN)

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Abstract: This article aims to analyze locals' attitudes toward tax allocation in the tourism sphere in the Republic of Uzbekistan. The analysis is based on the survey data taken from 505 respondents. We explored the impact of the frequency of travelling, age, the importance of travelling, and total family income on people's attitudes toward public financing of tourism using the ordinal logistic regression. The results show that increasing the frequency of travelling of each respondent increases the odds of people's approval of financing tourism from taxes by two times. At the same time, surprisingly, the increase in family income reduces the probability of approving tourism's budget financing. In brief, the research contributes to the state-of-the-art literature by analyzing factors affecting people's opinions on tourism financing from tax inflow, which might play a crucial role in the development of tourism development strategies.

Keywords: attitude, taxes, budget, ordinal regression, motivation, behavior, travelling frequency

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INTRODUCTION

Public finance plays an important role in supporting tourism infrastructure all over the world. The tourism industry frequently creates job opportunities and boosts the local economy. Revenue from tourism taxes can drive economic growth, foster job creation, and support infrastructure investments, thereby increasing prosperity in the destination. Governments might use this tax revenue to enhance tourism-related infrastructure, including airports, roads, ports, and public facilities. Such improvements can make a destination more attractive, enrich visitor experiences, and draw more tourists over time. Additionally, some destinations levy taxes aimed specifically at environmental conservation and sustainability efforts. These taxes can finance projects that protect natural resources, preserve ecosystems, and promote sustainable tourism practices. By taxing unsustainable activities, governments can promote responsible tourism.

The public consent for the distribution of budget funds for tourism development projects is of utmost importance for the overall tourism sphere growth. If more people approve the redirection of their taxes going into the development of tourism infrastructure, more tourism projects can be realized, which may trigger a bigger tourist inflow.

Tourist spending behavior can be strongly correlated with motivation (Ilieş et al., 2022). Motivation triggers action and directs desirable behavior, but policymakers have to fine-tune these choices with precision; preferences are more specific than motivation and are revealed through visitor locations and behavior. Many scholars study tourism consumption preferences, focusing on areas such as destination choice preference, shopping preference, accommodation preference, and food preference (Ilieş et al., 2022). Tourists are increasingly in search of "authentic" experiences during their travels (Zukin, 2010), a trend that has been made easier by the proliferation of vacation rentals in urban neighborhoods (Ioannides et al., 2019).

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This evolving travel landscape has led to new political conflicts in cities, sometimes resulting in protests (Coldwell, 2017) and at other times in efforts to restrict hotel construction or vacation rentals (Strom and Kerstein, 2015). These changes have sparked new debates about hotel-tax revenues that were traditionally used for building and marketing specific tourist areas.

Hotel taxes, also known as lodging or bed taxes, are a crucial link between the tourism industry and the cities that host it. Nowadays, discussions about hotel taxes have become contentious in communities heavily reliant on tourism. For many years, hotel taxes went largely unchallenged. They are paid by visitors, who don't have a say in local tax decisions and are often allocated through less transparent processes than general revenue funds. The government is trying hard to stimulate tourism in Uzbekistan. For instance, according to the Presidential decree starting from 1st January 2024, tour operators are receiving subsidies from 20 to 100\$ per foreign tourist (Gazeta.uz, extracted on 10th June 2024).

The state will also compensate tour operators and airlines for part of the expenses to encourage charter flights to Samarkand, Bukhara, and Urgench. Compensation will be allocated equally for each foreign tourist at a rate of \$20, and during the winter period- from 20th November to 20th February a rate of \$50, provided that the foreign tourist stays in Uzbekistan for at least five nights (gazeta.uz, extracted on 10th June 2024). These subsidies are meant to stimulate growth in the hospitality industry in the short-term. However, in the long term, the growth of tourism businesses is expected to bring a significant amount of revenue to the local budget through taxes. Imposing taxes on tourism businesses should be done taking into account seasonality, demand fluctuations, lack of specialists, and other factors.

The boost in tourism may trigger a negative reaction from the local population (Ilieş et al., 2022). This might happen because of cultural clashes or physical harm to the environment that tourism may cause. The attitude of locals towards the allocation of funds for tourism development is crucial in constructing a regional tourism development strategy. Determining factors affecting this variable may help policymakers to adjust tourism development policy and improve its efficiency. So, in this research, we assessed the factors affecting locals' attitudes to supporting the allocation of taxes to tourism.

LITERATURE REVIEW

The study by Deloitte and Touche (1998) found that a higher tax burden decreases tourism revenues, and changes in tax rates significantly impact tourists' decisions regarding their travel destination and accommodation choices. Due to their mobility, access to information, and price sensitivity, tourists often choose destinations based on the expenses required for accommodation and catering services. Consequently, the hotel industry in any given country strives to gain a competitive edge. One strategy to achieve this is by advocating for favorable tax policies on tourist services and the hotel industry. As a result, many countries have recently introduced, reduced, and redesigned various tax forms aimed at the hotel industry and tourism (WTTC, 2004). Tourism is one of the world's most developed industries, playing a significant role in the global economy (Ilieş et al., 2021). Revenues from tourism are essential sources of income and foreign currency for national budgets, especially in Uzbekistan (Safarov et al., 2023).

Tourism should contribute to revenue growth for goods and services, supporting public services, investment, and infrastructure. Tourists typically pay for high-quality services provided to them (Safarov et al., 2021). The growth of tourism depends on several key conditions: a clean environment, efficient transportation, reliable communication facilities, and a quality health system offering security and tranquillity (Herman et al., 2023). The rapid expansion of tourism has led to increased taxation within the industry. According to Fujii et al. (1985), tourism taxes come in various forms and are imposed by national and local governments to fund public services utilized by both foreign tourists and residents. Kraja and Osmani (2012) describe tourism tax as a financing source. Abeyratne (1993) emphasizes that tourism taxes are crucial not only for local administrations but also at the national level. Bird (1992) notes that tourism tax can be categorized into general taxation and special taxes on specific tourist activities. A flexible taxation system can generate income from taxes and improve income distribution (Kraja and Osmani, 2012).

Gooroochurn and Sinclair (2005) identified approximately 45 different taxes associated with tourism, with around 30 being borne by tourists and 15 by hotel firms. However, the burden of these taxes can vary depending on the price elasticity of demand and supply (Fish, 1982). The effect of a newly introduced tax on hotel room prices largely depends on the price elasticity of demand. If demand is highly elastic, hotels are unlikely to raise accommodation prices and will instead absorb the tax themselves, reducing their profit. Conversely, if demand is inelastic, hotels will increase prices, passing the tax on to guests (Vjekoslav et al., 2012). The World Tourism Organization (WTO, 1998) lists numerous taxes and fees related to tourist activities, including those for travel (visa fees, entry, and exit charges); air and sea transport (airport and harbor charges, travel ticket fees, fuel taxes, transit taxes, safety allowances); hotel and other accommodations (a total of 15 different taxes and fees; restaurants (value-added tax, alcohol excises); road traffic (tolls and gasoline excises); car rentals (municipal and local taxes, other taxes, gasoline excises); fees for visiting tourist attractions; and taxes on gambling activities in casinos (Vjekoslav et al., 2012). In 2024, the list of taxes on tourism activities did not change significantly worldwide. In particular, some countries such as Spain, Slovakia, Germany, France, Netherlands, and Japan exempted certain types of tourist accommodations from taxes (<https://www.altexsoft.com/blog/tourist-tax>, extracted on 05/08/2024). Eastern European Union countries charge relatively low rates, while rates in Western and Southeastern Europe are significantly higher. However, the percentage difference is less pronounced since room prices are generally higher in these latter regions (<https://single-market-economy.ec.europa.eu>, extracted on 05/08/2024).

MATERIALS AND METHODS

The research data consists of survey results taken from 505 respondents from various regions of Uzbekistan. The respondents' opinions on the tax allocation into the tourism sphere may define whether local population approve the

development of tourism projects or disapprove. Factors, such as people's past traveling frequency, age, importance of traveling, and family income strongly affect the attitude toward tax allocation for tourism sphere. The purpose of the research is to assess the impact of various factors on the approval likelihood of tax redirection into the tourism sphere. Therefore, the dependent variable was defined as Y – How do you feel about the taxes you pay being directed to the development of tourism? -1-(do not support), 0-(neutral), 1-(support). The following are the independent variables:

X_1 – How many times a year have you travelled recent years? 0-(never), (once in a year), 1-(twice in a year), 2-(thrice in a year), 3-(four times in a year), 4- (more than four times in a year).

X_2 – How do you rate the importance of travelling in your life? 0-(absolutely not important), 1-(not important), 2-(sometimes it matters), 3-(it matters significantly), 4-(important), 5-(very important).

X_3 – Determine your family's monthly income. 1-(lower than 5 million UZS (Uzbekistan soum), 2-(5-10 million UZS), 3-(11-15 million UZS), 4-(16-20 million UZS), 5-(more than 20 million UZS).

X_4 – Your age: 1-(0-24 years old), 2-(25-40 years old), 3-(41-60 years old), 4-(more than 60 years old). Because of the discrete nature of the data, we used an ordinal regression model to estimate the impact of independent variables on the dependent variable. Ordinal logistic regression is the method that is used to evaluate the cumulative probability of the dependent variable with j categories (Sheldon, 2017). The odds of being equal or less a particular category can be defined as:

$$\log \frac{P(Y \leq j)}{P(Y > j)} = \beta_{j0} - \varphi_1 x_1 - \varphi_2 x_2 - \dots - \varphi_k x_k$$

Where $P(Y \leq j)$ –probability of Y 's j category, and less happening, $P(Y > j)$ –probability of Y 's greater than j category happening, β_{j0} –intercept, $\varphi_1, \varphi_2, \dots, \varphi_k$ –corresponding coefficients, x_1, x_2, \dots, x_k – corresponding k variables.

The hypothesis of the research can be formed as follows:

H_0 – $X_1, X_2, X_3,$ and X_4 significantly affect the change in Y in 95% confidence interval;

H_1 – $X_1, X_2, X_3,$ and X_4 does not significantly affect the change in Y in 95% confidence interval.

RESULTS AND DISCUSSION

The research results are based on the survey data taken from 505 local tourists from 14 oblasts all over Uzbekistan. For evaluating ordinal response variables, the proportional odds model (POM) is the most commonly employed logistic regression model (Lalanne and Mesbah, 2017). Numerous past studies have often utilized the OLR model when dealing with ordinal response variables. Ordinal models are particularly effective in generating generalizable visualizations that illustrate the influence of independent variables across different classes. In this research, we have used the ordinal logistic regression model because the dependent variable consisted of three categories. This method is frequently used in many similar research investigating tourist behavior. We used IBM SPSS 24 to carry out all the analysis.

Table 1. Model fit information

Model	Model Fit Criteria -2 Log-likelihood	Likelihood ratio tests		
		Chi-square	df	Significance
Only intercept	769.071			
Final	688.871	80.200	36	0.000

Table 1 shows that the model is significant compared to the null model. Table 2 illustrates a pseudo R square, which means that it doesn't explain the variation. However it can be used as an approximation. In our model, Nagelkerke's coefficient equals 17.4%, which means that there has been a 17.4% improvement in the prediction of outcomes based on the predictors in comparison to the null model. Also, there is another model fit indicator, “-2 Log-likelihood”, whose lower values indicate a better fit. Chi-Square test is meant to assess the extent of the final model improving the fit compared to the null model. Here the Chi-square indicates a significant improvement in the model when predictors are included.

Table 2. Pseudo R square

Cox & Snell	0.147
Nagelkerke	0.174
McFadden	0.086

Table 3 shows each factor's impact on the dependent variable. As we can see here X_2 's overall impact is not significant at a 95% confidence interval. The impact of X_1 on Y is greater than other factors. The effect of all independent variables on the dependent variable is positive.

Table 3. Likelihood ratio tests

Model	Model Fit Criteria -2 log-likelihood of the simplified model	Likelihood ratio tests		
		Chi-square	df	Significance
Intercept	688.871	0.000	0	.
How many times a year have you travelled before? (X_1)	720.207	31.336	8	0.000
How do you rate the importance of travelling in your life? (X_2)	696.698	7.826	10	0.646
Determine your family's monthly income? (X_3)	705.735	16.864	8	0.032
Your age (X_4)	708.181	19.310	6	0.004

In the Table 4 each factor's category is analyzed against the effect on the dependent variable. Firstly, we analyze the approval likelihood of tax allocation on tourism changing from complete disagreement to neutral status. The first part of the table represents the case of how factors affect the change from disapproval to neutral status of the dependent variable. The frequency of travel changing from three to four times a year increases the likelihood of approving the redirection of taxes toward tourism by two times. At the same time, the increase in the family's monthly income lowers the likelihood of the approval of redirecting taxes into tourism by 0.19 times.

Table 4. Parameter estimates

(Y)	B	Standard error	Wald	df	Significance	Exp (B)	95% confidence interval for Exp(B)	
							Lower bound	Upper bound
-1	Intercept	-1.35	1.385	0.954	1	0.329		
	[X ₁ =0]	2.607	0.671	15.085	1	0.000	13.556	3.638 50.516
	[X ₁ =1]	0.326	0.466	0.489	1	0.485	1.385	0.556 3.452
	[X ₁ =2]	0.758	0.361	4.411	1	0.036	2.134	1.052 4.329
	[X ₁ =3]	0.874	0.443	3.897	1	0.048	2.397	1.006 5.709
	[X ₁ =4]	0 ^b			0			
	[X ₂ =0]	0.466	0.427	1.193	1	0.275	1.594	0.690 3.682
	[X ₂ =1]	0.012	0.498	0.001	1	0.982	1.012	0.381 2.687
	[X ₂ =2]	0.180	0.438	0.169	1	0.681	1.197	0.507 2.826
	[X ₂ =3]	-0.34	0.579	0.347	1	0.556	0.711	0.229 2.212
	[X ₂ =4]	0.685	0.546	1.576	1	0.209	1.984	0.681 5.780
	[X ₂ =5]	0 ^b			0			
	[X ₃ =1]	-1.8	0.680	7.008	1	0.008	0.165	0.044 0.627
	[X ₃ =2]	-1.77	0.683	6.699	1	0.010	0.171	0.045 0.651
	[X ₃ =3]	-1.61	0.733	4.822	1	0.028	0.200	0.047 0.841
	[X ₃ =4]	-1.37	1.048	1.716	1	0.190	0.254	0.033 1.975
	[X ₃ =5]	0 ^b			0			
	[X ₄ =1]	0.334	1.161	0.083	1	0.773	1.397	0.144 13.594
	[X ₄ =2]	1.130	1.158	0.952	1	0.329	3.096	0.320 29.964
	[X ₄ =3]	0.86	1.173	0.546	1	0.460	2.380	0.239 23.735
[X ₄ =4]	0 ^b			0				
0	Intercept	-0.17	1.026	0.029	1	0.865		
	[X ₁ =0]	2.103	0.573	13.456	1	0.000	8.194	2.663 25.211
	[X ₁ =1]	0.09	0.339	0.076	1	0.783	1.098	0.565 2.133
	[X ₁ =2]	-0.15	0.292	0.264	1	0.607	0.861	0.485 1.526
	[X ₁ =3]	-0.2	0.390	0.462	1	0.497	0.767	0.357 1.647
	[X ₁ =4]	0 ^b			0			
	[X ₂ =0]	-0.01	0.367	0.000	1	0.984	0.993	0.484 2.037
	[X ₂ =1]	0.46	0.387	1.410	1	0.235	1.583	0.741 3.382
	[X ₂ =2]	0.219	0.353	0.384	1	0.536	1.244	0.623 2.485
	[X ₂ =3]	0.19	0.417	0.216	1	0.642	1.214	0.536 2.751
	[X ₂ =4]	0.62	0.437	2.011	1	0.156	1.859	0.789 4.379
	[X ₂ =5]	0 ^b			0			
	[X ₃ =1]	-0.68	0.586	1.362	1	0.243	0.505	0.160 1.591
	[X ₃ =2]	-1.18	0.600	3.858	1	0.050	0.308	0.095 0.998
	[X ₃ =3]	-1.13	0.647	3.033	1	0.082	0.324	0.091 1.152
	[X ₃ =4]	0.33	0.759	0.189	1	0.663	1.391	0.314 6.155
	[X ₃ =5]	0 ^b			0			
	[X ₄ =1]	0.34	0.796	0.187	1	0.665	1.411	0.296 6.718
	[X ₄ =2]	-0.4	0.816	0.247	1	0.619	0.667	0.135 3.301
	[X ₄ =3]	-0.12	0.823	0.022	1	0.881	0.884	0.176 4.434
[X ₄ =4]	0 ^b			0				

a. Reference category: 1; b. This parameter is set to zero because it is redundant.

The second part of the table represents the impact of the factors on the change from neutral to supportive status of the dependent variable. In this case, out of four variables only X₃'s impact is significant. In other words, family income's increase from 11-15 million UZS to 16-20 million UZS lowers the likelihood of approving redirection of taxes toward tourism by 0.32 times at 95% confidence interval. Other variables such as X₂, X₄ do not significantly impact the approval likelihood of tax redirection into the tourism sphere.

CONCLUSION

Taxes help governments regulate tourism activities, promote environmental sustainability, and manage tourist flows. However, tax regulations can be complex and vary across countries and regions. Tourism businesses must stay informed and comply with the latest tax laws to avoid penalties and legal issues. Consulting tax experts and legal advisors specialized in the tourism industry are essential for navigating tax compliance. Understanding and managing tax obligations in the tourism industry are vital for both governments and businesses. By balancing revenue generation, sustainable development, and providing quality visitor experiences, taxation can support the growth and success of the tourism sector while ensuring a fair and equitable economic environment for all stakeholders involved.

In summary, the attitude towards tax allocation in tourism is influenced by factors such as tourist's previous trip experience and the volume of family income. Surprisingly, the research results show that the increment in the family income reduces the likelihood of approving the redirection of taxes into tourism. Whereas an increment in the frequency of previous trips or, in other words, better travel experience doubles the likelihood of approving tax allocation in the tourism sphere.

The research findings show that the alternative hypothesis should be accepted. However, research results cannot be enforced by other empirical research yet. Nevertheless, it is clear from the analysis, respondents' family income and previous travel experience play significant role in shaping the attitude towards tax allocation into tourism sphere. Overall, this research enhances the current understanding of the factors influencing public support for tourism financing. By identifying key predictors such as travel frequency and family income, policymakers can better tailor strategies to garner public approval for tourism funding initiatives.

The study's contribution lies in its detailed analysis of how individual and economic characteristics shape opinions on tax-based tourism financing, providing a valuable addition to the literature on tourism economics and public finance. The research findings have limited application scope because the data was taken in one country and from relatively small sample size. Therefore, further cross-country research should be implemented with larger sample.

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