

A field research on Accommodation Tax¹ Konaklama Vergisi üzerine bir saha araştırması

Dilan Öztürk² 

Özgür Saygın³ 

Abstract

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¹ dilanozturk295@gmail.com

ORCID: 0000-0002-7864-0652

² Assoc. Prof. Dr., Kütahya Dumlupınar University, Türkiye

ozgur.saygin@dpu.edu.tr

ORCID: 0000-0002-2159-7112

Corresponding Author:

Dilan Öztürk, Türkiye,

dilanozturk295@gmail.com

Law No. 7194, Digital Service Tax and Certain Laws and Law No. 375 on the Turkish Tax System With the Law on the Amendment of the Decree Law, a new tax calculated on the cost of accommodation services was introduced. The impact of the Accommodation Tax, which has been in practice for a short period, on citizens is essential. On 01.01.2023, 1,020 people were surveyed to obtain their opinions on the Accommodation Tax that was put into effect. It is seen that some of the demographic and preferential characteristics of the respondents in terms of gender, age, marital status, educational status, occupational status, number of annual vacations, accommodation preferences and income status differ significantly within themselves. In contrast, their opinions on the Accommodation Tax do not differ in some variables.

Keywords: Accommodation Tax, Tourism, Taxation

Jel Codes: H21, H24

Öz

Türk Vergi Sistemine 7194 sayılı, Dijital Hizmet Vergisi ile Bazı Kanunlarda ve 375 Sayılı Kanun Hükmünde Kararnamede Değişiklik Yapılması Hakkında Kanun ile konaklama hizmetleri bedeli üzerinden hesaplanan yeni bir vergi dahil edilmiştir. Kısa bir süredir uygulamada yer alan Konaklama Vergisinin vatandaşlar üzerinde nasıl bir etki oluşturduğu önem arz etmektedir. 01.01.2023 tarihinde yürürlüğe konulan Konaklama Vergisine ilişkin görüşlerini almak üzere 1.020 kişiye anket yapılmıştır. Konaklama Vergisi özelinde ankete katılanların cinsiyeti, yaşları, medeni durumları, öğrenim durumları, mesleki durumları, yıllık yapılan tatil sayısı, konaklama tercihleri ve gelir durumları bakımından demografik ve tercihsel özelliklerinden bazılarının kendi içlerinde anlamlı olarak farklılaştıkları görülmekte olup bazı değişkenlerde ise Konaklama Vergisine ilişkin görüşlerinin farklılaşmadığı görülmektedir.

Anahtar Kelimeler: Konaklama Vergisi, Turizm, Vergilendirme

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Introduction

The weight of the state in the general economy is one of the central debates in economic theories. Although it has been theoretically suggested that the state should have a limited volume in the general economy in the historical process, economic crises have led to new practices in which the state is more involved. It is customary to blame the bureaucrats and politicians managing the public sector for the increase in public expenditures in terms of amount and ratio. Increasing expectations and demands of citizens from the state may also be effective in increasing expenditures. Public expenditures, the justifications for which change over time, increase in amount and proportion, and permanent sources of revenue are sought to finance these expenditures. The magnitude of financing requirements also determines the sources to which the state will resort. In the long run, non-tax revenues will not be practical tools in the search for resources. Therefore, to ensure the continuity of revenues, increasing the rates of existing taxes or introducing a new tax becomes an option. Increases in tax rates and/or the introduction of new taxes in the tax system bring with them economic and social costs. The question of who will bear the additional fiscal burden is a significant problem. The reflection of the tax burden on the final consumer through the price mechanism reduces the disposable income of households. The fact that the tax burden remains on those producing goods and services will reduce firms' profit margins. The size of the revenues needed and from whom they will be collected is a critical choice. Increasing fiscal burdens on firms reduce the attractiveness of doing business. Indeed, increased tax burdens further reduce firms' real profits during high inflation and high interest rates. On the other hand, imposing a tax burden on final consumers poses political risks for governments as it may cause financial difficulties for households.

Law No. 7194 introduced the Accommodation Tax into the tax system, a tax on vacation and accommodation services rather than goods that must be consumed. In this respect, it can be said that this tax is not levied on goods and services consumed by low-income groups. Since the accommodation tax is technically a tax added to the service fee paid by the users of accommodation services, it is valuable to analyze what kind of impact it will have on the purchasing decisions of individuals. This study analyzes how citizens perceive the Accommodation Tax, which has recently entered the tax system. Issues such as the awareness of the Accommodation Tax, its impact on consumers' accommodation and tourism service purchases, etc. are discussed in the study.

Literature review

Accommodation tax was first put on the agenda in Turkey in 2004. In 2006 and 2008, the "Law on Special Provincial Administration and Municipal Revenues" was submitted to the Turkish Grand National Assembly – draft Law" as a local government revenue. The draft law aims to contribute financially to local governments. In these years, the tax rate in the draft law submitted to the Turkish Grand National Assembly was set at 3%. However, the bill failed to pass the Parliamentary Sub-Commission due to opposition reactions because the tourism industry would be negatively affected by the tourism industry lobby (Güler, 2017, p. 24; Akçaoğlu, 2020: 393; Toman and Türkcan, 2015, pp. 261-262).

Accommodation Tax, despite real objections "Law No. 7194 on Digital Service Tax and Certain Laws and Law No. 375" published in the Official Gazette on December 7, 2019, Law on the Amendment of the Decree Law" is added to our tax system. Thus, the Accommodation Tax is included in the tax laws with the provision of the ninth article in the fourth section of Law No. 7194 and the 34th article of the Expense Taxes Law (Akçaoğlu, 2020, p. 398).

Accommodation TaxThe effective date of this tax, which was planned to be implemented on 01.04.2020, was initially set as 31.12.2020, then as 01.01.2021 and finally as 01.01.2023 due to the outbreak of the Covid-19 virus in our country, which negatively affected all sectors, especially humanity.

Toman and Türkcan (2015) emphasize in their study that preserving cultural and historical values with better-quality tourism services is possible with wisely used financial resources. In this context, he believes that the Accommodation Tax should be accepted and that the relevant tax should be added to the revenues of local budgets to transfer our cultural and historical values to future generations. In this way, the opportunity to protect tourism resources can be provided.

Predicting the possible effects of the Accommodation Tax on voter behaviour is an essential area of study. Accordingly, Pekşen and Şener (2021), in their study titled "The Effect of Taxes on Voter Behavior: Antalya Province Example in Specific Accommodation Tax", examined whether taxpayers' political preferences would be directly affected by the Accommodation Tax. In this regard, interviews were conducted with the officials of 8 different accommodation establishments in Antalya. It has been determined that the opinions of the relevant business owners are similar. Accordingly, business owners

believe taxes should be collected but find the tax burden high. As a result of the research, the Accommodation Tax legal regulation is found correct by most participants. It has been concluded that implementing the tax alone will not effectively influence voting preferences.

Before the legal regulation revealed the legal framework of the Accommodation Tax, suggestions were made on whether the tax would be a local or national tax. In his study, Doğan (2017) considers the accommodation tax as a tax whose income should be left to local governments and evaluates the applicability of the tax in Turkey by considering examples from around the world. Within the scope of the research, it is determined that the city tax will rarely harm tourism demand and is considered acceptable by tourists in foreign countries. It is emphasized that the city tax for Turkey will complete its functionality with multi-faceted contributions by providing a source of financing to local governments and increasing the opportunities to develop tourism (Doğan, 2017).

Özkan and Sümerli Sarıgül (2019) emphasized that the accommodation tax should be a local tax, the revenue of which is similarly collected by local governments. This study discusses tourist taxes applied in foreign countries, their reasons for application, and the applicability of tourist tax in Turkey. In the data obtained from the research, it is concluded that the tourist tax will provide benefits to the budget of financial administrations within the scope of infrastructure-superstructure activities and the execution of social and cultural events. The tax to be collected will prevent tax loss and evasion through financial audits and ensure the fluid sustainability of the tourism sector (Özkan & Sümerli Sarıgül, 2019).

In their study on the perception of accommodation tax, Feridun Duman and Mustafa Doğan emphasized that with the development of tourism, the need for financial resources increases and, accordingly, new taxes are needed. In the study, it is discussed that tourism-based taxes have become widespread in the world. The study found that the preferences of local and foreign tourists would not be negatively affected by the prices increasing due to taxes, regardless of their differences (Duman & Doğan, 2020).

"Accommodation Tax", which has been implemented under different names in many parts of the world, especially in European cities" is of great importance for the sustainability of the tourism sector. Tourism The most critical factor affecting the sustainability of businesses operating in the tourism sector is the number of tourists in the tourism regions, which should gradually increase annually. Countries with a high potential to attract tourists to their regions must strengthen their tourism activities with personal interest-oriented individual marketing techniques to maintain their competitiveness in the global tourism market. This is because people plan their vacation trips according to their particular interests. Travels where historical and cultural heritage and various artistic and cultural activities are developed and explored are among the most attractive choices for tourists to create travel plans (Toman & Türkcan, 2015, p. 261).

A tourist destination is attractive to visitors not because it is glamorous but because it is different and unique. Thus, it is stated that what a city offers to visitors should be evaluated not by how comfortable and glamorous it is but by how different or how familiar it is. Accordingly, Judd's term "tourist bubble" states that comfortable areas designed to attract tourists will be preferred more by mass tourists. At the same time, post-tourist groups will seek different searches based on their desire to explore. This desire to discover a place for the first time is an essential motivation for travelling (Enlil and Dinçer, 2011, p. 27; Toman and Türkcan 2015, p. 261).

For this reason, to have a potential tourism sector, countries ensure the development and protection of tourism assets and values by carrying out activities with a high quality of life, development, and renewal. Tourism needs to continue working to strengthen conservation, development, and competitiveness in the sector, so large amounts of financing need to be allocated, and tourism investments need to be sustained (Toman and Türkcan, 2015, p. 261).

Tourism The income that will finance the costs incurred by the enterprises in providing quality services during the periods of tourism consists of the warm expenditures to be made by tourists, that is, the money they will pay in return for the services they receive. At the same time, the income and expenditures generated by tourism movements increase government revenues by taxing foreign tourists coming to the country due to the expenditures of the country's citizens for tourism purposes. In order to ensure the continuity of these revenues, the state has to make some expenditures to both develop tourism and bring touristic foreign exchange revenues to the country (Türkcan, 2015, p. 261). The best structure to ensure this cycle is provided by creating tax systems.

Legal basis of the accommodation tax

Effective January 1, 2023, the Accommodation Tax Overnight accommodation services provided in accommodation establishments such as hotels, motels, holiday villages, pensions, apart-hotels, guesthouses, camping, chalets, highland houses and all other services provided within the activities of accommodation establishments in addition to these services (Expense Tax Law, 1956, p. 34)

Therefore, regardless of the type, nature, class, definitions, and definitions of accommodation facilities in the relevant legislation or whether they have a tourism management certificate or a workplace management certificate, the services provided by all businesses that provide accommodation services fall within the scope of the accommodation tax.

"Tourism" of the OG No. 307791, published on June 1, 2019 Regulation on the Qualifications of Facilities";

- Places with accommodation facilities such as hotels, boutique hotels, apartments, holiday villages, private accommodation, hostels or motels,
- Thermal facilities with accommodation facilities and wellness facilities,
- In places organized within the scope of rural tourism facilities such as farmhouses, chalets, village houses, plateau houses and camping,
- Tourism complexes, leisure and holiday centres, staff training facilities, overnight stays and private facilities,
- In places such as guest houses, recreational facilities, staff guesthouses, which are affiliated to the public and private sectors and reserved for the accommodation of personnel (excluding lodgings),
- Apart from the facilities listed, the services provided in all facilities that provide overnight stay services, regardless of the existence of a tourism operation certificate and a business operation or opening certificate, are duly taxed within the integrity of tax systems (T.R. Official Gazette, 2019).

In this context, each individual benefiting from the services provided in the facilities mentioned above is subject to accommodation tax regardless of his/her nationality, personality, or status as a citizen due to the tourism service he/she has benefited from (Expense Tax Law, 1956).

Taxable event

The taxable event in accommodation tax, Accommodation Tax It occurs with the fulfilment of the services provided by the facilities within the scope of the Law. The time dimension of the taxable event is explained in detail in the "Accommodation Tax Implementation General Communiqué" (Akçaoğlu, 2020, p. 398). According to the Communiqué, the fact that some or all of the service fee is collected before or after the service is rendered or that this fee is not collected does not affect the taxable event. In this case, the taxable event does not occur before the service, such as when documents such as invoices are prepared. However, in services where more than one tax period occurs, the taxable event for the services provided in the relevant taxation periods is realized in the taxation period in which the last day of the service coincides with the date on which the accommodation service will end is determined before the service is provided. In taxation without such determination, the taxable event is deemed to have occurred on the last day of each taxation period related to the days when the service is provided (Revenue Administration, 2022).

Taxpayer of the tax

The taxpayers of the accommodation tax are those who operate the facilities where the services specified in the first paragraph of the accommodation tax and subject to the tax are provided (Expense Tax Law, 1956). Whether actual or legal persons or organizations operate the facilities specified in the law without legal personality, whether the ownership right of the facilities belongs to an operator or not, or whether the public or private sector operates these places does not have any effect on the tax liability arising from the accommodation tax. How an accommodation facility is operated does not matter; the tax liability for those who operate the facility arises when these facilities are made ready for operation, that is, when the facility is partially ready for operation. The accommodation tax liability of those who operate accommodation facilities is created in the tax offices to which they are affiliated in terms of VAT payment. For those who are not liable for VAT payment, taxpayer transactions are established in the tax offices to which the facility is affiliated. In line with the requests of those who do not have a value-added tax liability, a single taxpayer can be established for all accommodation establishments within the borders of the same province, which are within the scope of the jurisdiction of different or the same

tax offices, by the decision of the relevant Tax Office (in provinces where there is no Tax Office, the Treasurer's Office). In addition, the established accommodation tax liability can be terminated at the tax offices upon request due to the termination of the accommodation facility activity or the transfer of these facilities (Revenue Administration, 2022).

Other provisions

The values that fall within the scope of the accommodation tax and the value of the services provided by accommodation facilities in any way constitute the accommodation tax's tax base. However, VAT is not added to the accommodation tax base. The values included within the scope of the accommodation tax base are the sum of the money or goods borrowed due to the services provided, the benefits provided in different ways and the form of money, and the values in return for the services provided. Law Maturity, exchange rate, price differences, interest, premiums, premiums and many other forms of income and benefits or values provided under similar names arising from the services provided in the facilities specified in the scope of the accommodation tax are added to the base of the accommodation tax. For the accommodation service, it is also possible to deduct the discounts from the commercial practices organized by these facilities, which are stated separately in the invoice from the tax base. The accommodation tax rate to be applied to the tax base for the tax collection is determined as 2% following Article 34 of Law No. 6802. However, due to the spread of the COVID-19 pandemic worldwide and the economic difficulties in the tourism sector, the effective date of the accommodation tax, which is planned to be implemented on 01.04.2020, is initially decided as 31.12.2020, then as 01.01.2021 and finally as 01.01.2023 in line with the last announced decision (Expense Tax Law, 1956).

In line with these decisions, the 2% tax rate was implemented as of 01.01.2023, and the accommodation tax is shown separately on the invoices or similar documents generated by the facilities. President, Accommodation Tax The Law authorizes the tax authorities to increase the 2% rate by up to one time, reduce it by up to half, and set different rates between these values. In addition, accommodation tax cannot be deducted under any name (Expense Tax Law, 1956).

Accommodation Tax By the provisions: services provided to students in student dormitories, student camps and hostels; services provided to diplomatic consulates, representative offices or diplomatic right holders of foreign states in our country, provided that there is reciprocity; and services provided to international organizations that are exempt from tax as per international agreements and the members of these organizations are exempt from tax (Expense Tax Law, 1956).

The taxation period for the accommodation tax is the one month of the calendar year in which the businesses within the scope of the Accommodation Tax Law operate. Businesses that are subject to accommodation tax are required to submit a tax declaration to the tax office to which they are affiliated in terms of VAT liability in each month of a calendar year- to the tax office in the place where the business is located for those who do not have VAT liability- until the evening of the 26th day and pay the accommodation tax within the same period. The Ministry of Treasury and Finance is authorized to establish the form, content, annexes, procedures, and principles for applying the Accommodation Tax declaration used to pay the tax (Expense Tax Law, 1956).

Tax reflected on the invoice

Accommodation Tax The tax is shown separately in the invoice, etc., documents prepared by the accommodation facilities. No discount can be applied to the stated tax with any nomenclature. In addition, Accommodation Tax cannot be added to the VAT base (Expense Tax Law, 1956).

Law No. 6802 Within the scope of Article 34 of the Law, the tax value to be paid changes with the decision to apply the accommodation tax rate of 2% to 1% until 01/01/2023 (Expense Tax Law, 1956).

This 1% decrease in the tax rate provides some relief to accommodation businesses affected by the COVID-19 outbreak. The pandemic and the decrease in tourism demand greatly affect tourism businesses.

Accommodation Tax In line with these decisions taken within the scope of the Law, it is possible to determine taxation in the invoice issued by accommodation businesses in the following examples. For example

- The amount in the invoice to be issued for 30/12/2022 for accommodation services provided by a tourism complex operator for 11.375,00 TL (not including value-added tax);
 - ✓ Accommodation Amount (Value added tax not included): 11.375,00 Turkish Lira
 - ✓ Accommodation Tax Value (11.375,00 x 0,01): 113,75 Turkish Lira

- ✓ Value Added Tax Base: 11.375,00 Turkish Lira
- ✓ Value Added Tax Fee (11.375,00 x 0,08): 910,00 Turkish Lira
- ✓ Total Invoice Amount: 12.398,75 Turkish Liras.
- The amount in the invoice to be issued for 01/01/2023 for accommodation services provided within the scope of a hotel business (not including value-added tax) for 11.375,00 TL;
 - ✓ Accommodation Amount (Value added tax not included): 11.375,00 Turkish Lira
 - ✓ Accommodation Tax Value (11.375,00 x 0,02): 227.5 Turkish Lira
 - ✓ Value Added Tax Base: 11.375,00 Turkish Lira
 - ✓ Value Added Tax Fee (11.375,00 x 0,08): 910,00 Turkish Lira
 - ✓ Total Invoice Amount: 12,512.5 Turkish Lira (Revenue Administration, 2022).

Foreign country practices and differences in terms of accommodation tax

Tourism In many countries with high tourism capacity, tax applications under different names are put into force to meet the financing needs, provide better quality tourism services, and eliminate service deficits in this direction. The accommodation tax, one of these taxes, significantly impacts the sustainability of these facilities, as it is an application for the facilities within the scope of tourism enterprises. In particular, by reflecting it to the customers who benefit from the service, the tax allocation affects how much customer potential these enterprises will create and what level of service quality they will create. In addition, there is a need to provide many applications such as infrastructure, transportation, security and cleanliness in the regions visited by the masses due to their touristic travels. In order to meet these requirements, there is also a need for a source of income, i.e. taxes, to finance the cost of tourism. Thus, it is necessary to evaluate the sample practices of accommodation facilities, whose primary purpose is customer satisfaction, for this tax, which is within the scope of their obligations within the scope of the study (Uçar & Ayrancı, 2021, pp. 352-358).

Accommodation Tax in many developed countries (Accommodation Tax), City Tax with different names from country to country, Tourism Tourism Tax or Culture Tax (Bozdoğanoglu, 2013, p. 132).

This tax is mainly applied at the local level and exceptionally at the national level. For example, in France, the tourism tax dates back over 100 years and is applied under the name of "Taxe de Sejour"; it is recorded as revenue in the budgets of municipalities in order to increase the quality of services for tourism to finance the expenses of cities needed for tourism activities, and to improve these areas by ensuring the use of public areas and touristic facilities (Uçar & Ayrancı, 2021, p. 358; Güzel & Yıldız, 2019, p. 15).

Accommodation Tax was introduced in Italy in 2011. It is applied under the name "Tassa di Soggiorno" and varies according to the quality of the hotel and the number of nights of accommodation. The tourism tax applied in Italy has similar characteristics to the tax applied in France and is recorded as income in municipal budgets (Güler, 2017, p. 20; Bozdoğanoglu, 2013, pp. 138-139; Uçar & Ayrancı, 2021, p. 358; Güzel & Yıldız, 2019, p. 14).

The Accommodation Tax in Italy is an example of the tourism tax system applied in other countries. In Venice, Italy, according to the relevant regulations, the revenue from the tourism tax is used to finance the development of the city's tourism and promotion, as well as the city's cultural heritage, maintenance, and public services. Within the scope of the system, the subject of the tax is overnight accommodation, and the taxpayers are the people who stay overnight. The exemptions and exemptions of the tax include residents of Venice, children under the age of 10, persons receiving treatment in the hospital within the municipality and their companions, foreign nationals with a disability report, persons staying in accommodation facilities and hostels owned by the Municipality of Venice, tour leaders working in groups by travel agencies, social volunteers serving for the city in events organized by the City Council (Güler, 2017, p. 22).

Tourist Tax Austria is another country where this tax is applied. In Austria, taxes levied within the scope of the tourism sector differ according to the regions and the cities included within the region's borders, and the Accommodation Tax and Tourism It is diversified as Accommodation Tax. The Austrian Accommodation Tax is levied on stays for temporary residence, seasonal stays for tourism and health and treatment purposes, and stays of citizens in their homes in holiday destinations other than their place of residence. In these areas of application within the scope of the Austrian Accommodation Tax, the tax is levied on the price to be paid according to the number of nights stayed due to overnight

accommodation, according to the period that caravans are parked in campsites for more than two months during the holiday season, and according to the length of stay of people staying in houses rented for holiday purposes. It is also levied on the economic benefits obtained by the earners who provide this accommodation, on the benefits obtained directly or indirectly from tourism for the activities carried out under the control of local governments at the end of the period in which the benefits are provided or annually (Bozdoğanoglu, 2013, p. 138).

Many different taxes are imposed on the tourism sector in the UK, making it one of the countries where the sector's tax burden is felt the most. However, despite the tax burden, the sector's sensitivity to price changes remains high. The taxes imposed on the tourism sector in the country are divided into two categories: "Taxes levied directly on tourists" and "Taxes on those operating in the sector."

- Taxes levied directly on tourists:
 - ✓ Arrival Tax,
 - ✓ Travel Taxes, Airport Tax, Car Rental Tax, Gasoline Tax
 - ✓ Accommodation Tax
 - ✓ Expenditure Tax (e.g. expenditures in restaurants)
 - ✓ Environmental Tax (Collected separately during transportation or arrival)
- Taxes on those operating in the sector:
 - ✓ Transportation/Transportation Tax (e.g. Road Tax)
 - ✓ Import Tax (Tourism imported products used as input in the sector).
 - ✓ Corporate Tax
 - ✓ Land and Land Tax
 - ✓ Environmental Tax (levied by the airline for overnight departures/flights)

Accommodation Tax in the UK is applied to accommodation facilities. The Westminster Council implements it with the idea that tourism demand will increase by keeping cities clean with the tourism sector's contribution (Bozdoğanoglu, 2013, pp. 141-142).

Accommodation Tax It is also applied in many states in the USA. The Accommodation Tax applied here is known as the "Hotel Occupancy Tax" or "Hotel Room Tax". Although this tax system applied in the US states is the same in terms of application, it differs in terms of tax amounts (Bozdoğanoglu, 2013, p. 143).

This tax system, which differs from country to country in terms of its application, also has similar features within its structure. These can be listed as increasing tourism demand, developing tourism cities, increasing the sector's potential to attract tourists, strengthening the infrastructure system of the tourism sector, etc. At the same time, the reasons for implementing the Accommodation Tax vary. However, there is also a goal of meeting debt financing at the national level rather than local budget contribution. For this reason, in countries where the Accommodation Tax is applied, the revenue from the tax is recorded in the local and general budgets. For example, while the accommodation tax collected in France and Italy is recorded as revenue in the municipal budgets, in Greece and Turkey, it is included in the general budget (Uçar and Ayrancı, 2021, p. 358). In addition, the tourist tax applied in European Union member countries is left to local governments along with its revenues. The legal basis of the tax applied in these countries is the Council Directive 2006/112/EC. This tax, which has been implemented, is levied on short-term stays and all local or foreign persons engaged in tourism activities since they are subject to VAT (Güler, 2017, p. 19).

Evaluation of citizens' opinions on accommodation tax

Effective January 1, 2023, the Accommodation Tax The tax is collected from the persons who receive the service together with the invoice issued for the services provided by the establishments specified under the law. This tax, which is collected on the services provided in accommodation establishments, must first be known by the persons to whom it is collected and these persons must be aware that they will pay the Accommodation Tax at the rate of 2% for their stays in the establishments specified in the law as of 01.01.2023 (T.C. Official Gazette, 2022). Within the scope of the survey conducted on 1,020 people after introducing the tax, the respondents' opinions are obtained through questions regarding their opinions, thoughts and knowledge about the Accommodation Tax. The data obtained are analyzed

within the scope of the study according to the gender, age, marital status, educational status, occupational status, number of annual vacations, accommodation preference and income status of the participants. In addition, frequency analysis is performed on the answers collected in the survey questions, and the positive or negative opinions of the participants on the questions directed to them are highlighted.

Purpose of the research

Taxpayers are required to pay the Accommodation Tax as specified in Annex 1. This study aims to determine whether there are significant differences between opinions about judgments based on gender, age, marital status, educational status, occupational status, number of vacations per year, accommodation preference, and income status.

Methodology of the research

In this section of the study, a detailed introduction is given to the research model, the study group, the measurement tool to be used, how the data will be collected, and how the obtained data will be analyzed. In addition, the following process steps are followed to provide a general framework for the research.

Research design

The research is designed using the cross-sectional survey model, a quantitative research method (Büyükoztürk et al., 2012). This model aims to capture the situation by collecting data simultaneously to illuminate a situation, variable, or phenomenon and reveal the situation, variables, and relationships between variables by examining this photograph (Barış, 2015).

Research questions

In the context of the purpose of this research, the following questions were formulated, and the research was shaped around these questions:

- Do participants' judgments about the Accommodation Tax differ according to their gender?
- Do participants' judgments about the Accommodation Tax differ according to their marital status?
- Do participants' judgments about the Accommodation Tax differ according to their ages?
- Do participants' judgments about the Accommodation Tax differ according to their educational background?
- Do participants' judgments about the Accommodation Tax differ according to their occupational status?
- Do participants' judgments about Accommodation Tax differ according to the number of annual vacations they take?
- Do participants' judgments about accommodation tax differ according to their accommodation preferences?
- Do participants' judgments about the Accommodation Tax differ according to their income status?

Research design

The research design includes two main sections. In the first part, the respondents are asked to indicate information such as gender, age, marital status, marital status, average income, accommodation preference, number of annual vacations, professional status, educational status, etc., which are considered to affect their judgments, will be collected. In the second part, the "Accommodation Tax Opinions" questionnaire designed by the researcher will be used.

In the "Accommodation Tax Opinions" survey, which was finalized with the participation of 1,020 people in 2022, a 5-point Likert scale is applied for the relevant questions within the scope of the questions directed to the taxpayers. The questions in this scale consist of groupings expressing different opinions such as "strongly agree", "agree", "undecided", "disagree", and "strongly disagree". The related research questionnaire is prepared using the survey studies from Sandalcı (2019) and Martinho et al. (2017) on plastic bag tax. In particular, the survey questions within the scope of the study are based on the 12 items of the study titled "People's Opinions on Plastic Bag Tax: Field Research", was compiled from the 12-item survey questions of the study and directed to people in 31 items.

Working group

This study consists of 1020 (n=1020) participants selected by random sampling from Istanbul. Creswell (2008) states that 360 or more participants generalize the population in survey studies. In this context, the study can generalize the population.

Collection of data

The 'online survey' method was used in data collection, a faster, more effective, and economical method that is becoming increasingly popular in the literature (Arıkan, 2018). The questionnaire was uploaded to the online survey platform Google Forms, and the link to access the form was shared.

Analysis of data

Accommodation Tax was prepared within the study's scope. The skewness and kurtosis coefficients of the scores obtained from the *opinions* questionnaire were between +1.5 and -1.5. According to the values obtained, the data meet the normality assumption (De Carlo, 1997). Descriptive statistics of the scale scores are presented in Table 1.

Table 1: Descriptive Statistics of Scores

	<i>n</i>	<i>Min.</i>	<i>Mak.</i>	<i>Mean</i>	<i>SS</i>	<i>Skewness</i>	<i>Kurtosis</i>
Accommodation	1020	1,00	5,00	3,48	0,435	-,249 ,	,503
Tax Survey						,79	,151

The data obtained are analyzed with the help of the SPSS package program. The findings are evaluated at % a 95 confidence interval and a 5% significance level. Since it is seen that normal distribution is provided, parametric tests were applied. In comparing quantitative data, the t-test is used for variables with two sublevels and a one-way ANOVA is used for variables with more than two sublevels. Post-hoc tests are used to determine the pairwise differences in the ANOVA test.

In the scale used to determine the current score range, the lowest score value (1) is subtracted from the highest score value (5) to be obtained from the scale item. This value is found by dividing the total value by the number of degrees, and finally, the score ranges are determined (Erkuş, 2012).

Table 2: Scale Item Rating Intervals

Preferred-Value	Item Value Range
1 - Strongly Disagree	1,00 - 1,79
2 - Disagree	1,80 - 2,59
3 - Undecided	2,60 - 3,39
4 - Agree	3,40 - 4,19
5 - Strongly Agree	4,20 - 5,00

The average score obtained from the data collected within the research is 3.48, which shows that the participant's views on the accommodation tax are positive. In addition, Cronbach's Alpha value was examined to determine the reliability level of the questionnaire prepared within the research. Cronbach's Alpha internal reliability coefficient is 0.766, which shows the questionnaire is reliability.

Findings

Findings related to the study group

This section shows the frequency and percentage distributions of the data collected through the participant information form in the tables.

Table 3: Distribution Table According to Gender of Participants

Variables	Groups	Frequency	Percentage
Gender	Woman	592	58
	Male	428	42
	Total	1020	100

58% of the study group consists of female participants and 42% of male participants. Female participants show more interest in the study.

Table 4: Distribution Table According to the Marital Status of the Participants

Variables	Groups	Frequency	Percentage
Gender	Single	549	53,8
	Married	471	46,2
Total		1020	100

The marital status of 53.8% of the study group was single, and 46.2% was married. Single participants showed more interest in the related study.

Table 5: Distribution of Participants According to Age

Variables	Groups	Frequency	Percentage
Age Ranges	18-25	369	36,2
	26-33	343	33,6
	34-41	158	15,5
	42-49	84	8,2
	Over 50	66	6,5
Total		1020	100

36.2% of the study group consists of people between the ages of 18 and 25, 33.6% between the ages of 26 and 33, 15.5% between the ages of 34 and 41, 8.2% between the ages of 42 and 49, and finally 6.6% between the ages of 50 and above. People between 18 and 25 show more interest in the study.

Table 6: Distribution of Participants according to their Level of Education

Variables	Groups	Frequency	Percentage
Education Status	Primary education	50	4,9
	Secondary Education	219	21,5
	License	639	62,6
	Postgraduate	112	11,0
	Total	1020	100

62.6% of the study group comprises people with undergraduate education, 21.5% with secondary education, 11% with postgraduate education, and 4.9% with primary education. People with undergraduate education show more interest in the related study.

Table 7: Distribution of Participants According to Annual Vacation

Variables	Groups	Frequency	Percentage
Annual Vacation Number of	1 Holiday	749	73,4
	2 Vacation	174	17,1
	3 Vacation	51	5,0
	4 Vacation	22	2,2
	5 Vacation	24	2,4
Total		1020	100

73.4% of the study group consists of people who go on vacation once a year, 17.12% times a year, 5% 3 times a year, 2.2% four times a year, and 2.4% five times a year. Participants who go on vacation once a year show more interest in the study.

Table 8: Distribution of Participants According to Their Holiday Accommodation Preferences

Variables	Groups	Frequency	Percentage
Accommodation Preference	Hotel	439	43,0
	Motel	28	2,7
	Apart	175	17,2
	Holiday Village	140	13,7
	Kamping	59	5,8
	Mountain or Plateau House	179	17,5
Total		1020	100

43% of the study group consists of people who prefer hotel accommodation, 17.5% mountain or plateau house, 17.2% apartment, 13.7% holiday village, 5.8% camping, and 2.7% motel accommodation. Participants who prefer hotel accommodation in their vacation plans show more interest in the study.

Table 9: Income of Participants Distribution by Status

Variables	Groups	Frequency	Percentage
Average Income	Up to 8,500 TL	382	37,5
	8.501-12.000 TL	231	22,6
	12.001-15.500 TL	146	14,3
	15.501-20.000 TL	130	12,7
	20.001 + TL	131	12,8
	Total	1020	100

It is seen that 37.5% of the study group consists of people earning up to 8,500 TL, 22.6% between 8,501 and 12,000 TL, 14.3% between 12,001 and 15,500 TL, 12.7% between 15,501 and 20,000 TL, and 12.8% between 20,001 TL and above. It is seen that people earning up to 8,500 TL participated more in the study.

Findings related to the research questions

This section details the findings related to the sub-problems specified in the context of the purpose of the study.

1. Do participants' judgments about the Accommodation Tax differ according to their gender?

Table 10: T-test Table According to Gender of the Participants in the Study

Variables	Groups	Center	F	P
Accommodation Tax Opinions	Woman	3,42	,492	,483
	Male	3,54		

Participants' Accommodation Tax the independent samples t-test was conducted to determine whether there was a significant difference in the participants' opinions regarding the views according to the gender variable. No significant difference was found due to the relevant analysis ($P=0,483>0,05$).

2. Do participants' judgments about the Accommodation Tax differ according to their marital status?

Table 11: T-test Table According to Gender of the Participants in the Study

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>	<i>Cohen's d</i>
Accommodation Opinions	Tax Single	3,19	13,492	,000*	0,42
	Married	3,88			

An Independent sample t-test was conducted to determine whether there was a significant difference in the participants' views on the Accommodation Tax in the context of marital status. As a result of the relevant analysis, a significant difference is observed ($P=0,000<0,05$). Cohen's d values of this difference are analyzed. It is seen that the relevant value for the sub-dimensions with significant differences between them is 0.42 and has a medium effect size.

3. Do participants' judgments about the Accommodation Tax differ according to their ages?

Table 12: One-Way ANOVA Table According to the Age of the Participants

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>	<i>Difference</i>
Accommodation Opinions	18-25	3,2945	5,926	000*	1-2, 1-3 2-4
	26-33	3,5296			
	Tax 34-41	3,6337			
	42-49	3,6423			
	Over 50	3,6706			

Participants' Accommodation Tax: The one-way ANOVA test is performed to determine the significant difference in the opinions of the participants regarding the 's views on the's according to the age variable. According to the ANOVA results, it is seen that there is a difference ($Sig.=.000<.05$). Since the variances are not distributed homogeneously ($Sig.=.0,07>.05$) and the distribution in the sample groups is not equal, Games-Howell Post Hoc test is performed. According to the results of the related analysis, among the groups with different age ranges, it is seen that the group between the ages of 18-25 differed significantly from the groups between the ages of 26-33 and 34-41, and the group between the ages of 26-33 differed significantly from the group between the ages of 42-49.

4. Do participants' judgments about the Accommodation Tax differ according to their educational background?

Table 13: One-Way ANOVA Table According to the Educational Background of the Participants

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>	<i>Difference</i>
Accommodation Opinions	Primary education	3,5554	4,509	001*	4-1, 4-2 4-3
	Tax Secondary Education	3,5653			
	License	3,5942			
	Postgraduate	3,7183			

Participants' Accommodation Tax: The one-way ANOVA test is performed to determine the significant difference in the participants' opinions regarding the views on these according to the education level variable. According to the ANOVA results, it is seen that there is a difference ($Sig.=.001<.05$). Since the variances are not distributed homogeneously ($Sig.=.0,06>.05$) and the distribution in the sample groups is not equal, Games-Howell Post Hoc test is performed. According to the relevant analysis results, the opinions of the participants with postgraduate education levels on Accommodation Tax differ significantly from those of the other groups.

5. Do participants' judgments about the Accommodation Tax differ according to their occupational status?

Table 14: One-Way ANOVA Table According to the Occupational Status of the Participants

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>	<i>Difference</i>
Accommodation Tax Opinions	Salaried (Public)	3,5945	3,555	007*	2-4
	Paid (Private)	3,6296			
	Independent Employed	Self- 3,6337			
	Not working	3,5323			
	Retired	3,7806			

Participants' Accommodation Tax: A one-way ANOVA test is performed to determine the significant differentiation of the opinions on the views on the's according to the occupational status variable. According to the ANOVA results, it is seen that there is a difference (Sig.=.007<.05). Since the variances are distributed homogeneously (Sig.=0,670>.05) and the distribution in the sample groups is not equal, Hochberg GT2 Post Hoc test is performed. According to the related analysis results, there is a significant difference between the non-employed and the private wage earners.

6. Do participants' judgments about Accommodation Tax differ according to the number of annual vacations they take?

Table 15: One-Way Anova Table According to the Number of Annual Vacations of the Participants

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>
Accommodation Tax Opinions	1 Holiday	3,5764	1,659	0,157
	2 Vacation	3,6676		
	3 Vacation	3,6123		
	4 Vacation	3,6320		
	5 Vacation	3,5833		

A one-way ANOVA test is performed to determine the significant difference in the participants' opinions on accommodation tax according to the number of annual vacation variables. According to the ANOVA results, it is seen that there is no difference (Sig.=0,157< 0,05).

7. Do participants' judgments about accommodation tax differ according to their accommodation preferences?

Table 16: One-Way ANOVA Table According to the Number of Annual Vacations of the Participants

<i>Variables</i>	<i>Groups</i>	<i>Center</i>	<i>F</i>	<i>P</i>
Accommodation Tax Opinions	Hotel	3,6148	,881	,493
	Motel	3,6452		
	Apartment	3,6090		
	Holiday Village	3,5565		
	Kamping	3,6047		
	Mountain or Plateau House	3,5524		

A one-way ANOVA test is performed to determine whether there is a significant difference in the participants' opinions regarding the Accommodation Tax according to the accommodation preference variable. According to the ANOVA results, there is no difference (Sig.=0,493>0,05).

8. Do participants' judgments about the Accommodation Tax differ according to their income status?

Table 17: Income of the Respondents' One-Way Anova Table According to Status

Variables	Groups	Center	F	P	Difference
Accommodation Tax Opinions	Up to 8,500 TL	3,5457			
	8,501-12.000	3,6070			
	12.001-15.500 TL	3,6259	2,688	,030*	1-4
	15.501-20.000 TL	3,6767			
	20.001 + TL	3,6028			

Participants' Accommodation Tax The one-way ANOVA test is performed to determine the significant difference in opinions on the "what is the difference between the two groups" according to the income status variable. According to the ANOVA results, it is seen that there is a difference (Sig.=.030<.05). Since the variances are distributed homogeneously (Sig.=0.806>0.05) and the distribution in the sample groups is not equal, Hochberg GT2 Post Hoc test is performed. According to the results of the relevant analysis, there is a significant difference between the participant group with an income of up to 8,500 TL and the participant group with an income between 15,501-20,000 in terms of Accommodation Tax opinions.

Table 18: Accommodation Tax Frequency Table Regarding Judgments About

NO	Accommodation Tax Survey	Strongly Agree	I agree.	Undecided	Disagree	Strongly Disagree
		%	%	%	%	%
	Related Articles					
1	I am in favor of the Accommodation Tax on accommodation services.	37,4	26,5	18,0	7,6	10,5
2	Accommodation businesses must pay the Accommodation Tax.	30,1	39,6	16,7	7,7	5,7
3	I have a negative view of the Accommodation Tax.	3,9	9,0	15,7	44,8	26,5
4	The purpose of the Accommodation Tax is to provide a public benefit.	18,7	23,2	32,5	9,4	16,2
5	I think the Accommodation Tax will contribute to the development of the tourism sector.	22,2	28,4	25,2	9,1	15,1
6	I believe that the Accommodation Tax is included in the tax laws in order to generate revenue for the state.	6,0	9,6	20,2	27,5	36,8
7	The Accommodation Tax will cause tax injustice against low-income earners.	3,1	7,3	18,5	36,1	40,0
8	I have sufficient knowledge about the Accommodation Tax.	5,9	18,5	34,3	12,4	28,9
9	I find the accommodation tax rate to be high.	2,3	7,0	32,9	25,5	32,4
10	Accommodation Tax has a determining effect on my desire to take a vacation.	5,0	13,9	24,6	24,5	32,0
11	I think the Accommodation Tax has a fair structure.	22,6	31,0	31,2	6,7	8,6
12	I believe that the Accommodation Tax financing should be used to develop our country's tourism sector.	7,0	10,8	23,5	25,3	33,4
13	I think the Accommodation Tax will negatively affect the purchasing power of domestic tourists.	4,0	10,4	18,7	33,0	33,8

Table 18: Accommodation Tax Frequency Table Regarding Judgments About

NO	Accommodation Tax Survey	Strongly Agree	I agree.	Undecided	Disagree	Strongly Disagree
		%	%	%	%	%
	Related Articles					
14	I think the Accommodation Tax should be considered within the local government budget.	4,5	11,5	31,5	18,9	33,6
15	I think the Accommodation Tax should contribute to the environment and culture.	5,9	10,2	20,9	26,2	36,9
16	I find the Accommodation Tax necessary for sustainable tourism.	14,1	24,8	33,7	10,1	17,3
17	I think the Accommodation Tax will harm tourism investments.	6,9	18,1	32,1	15,8	27,2
18	Implementing the Accommodation Tax will reduce the number of people who want to go on vacation.	3,3	12,3	19,4	28,0	40,0
19	I believe that the Accommodation Tax will create a tax burden on the tourism sector.	3,4	9,3	24,8	22,9	39,5
20	I think the Accommodation Tax should only be levied on foreign tourists.	5,4	12,1	20,8	37,2	24,6
21	I think the Accommodation Tax is complex and challenging to understand.	4,4	14,0	35,8	15,2	30,6
22	I think the Accommodation Tax will harm our country's potential to attract tourists.	9,4	22,7	27,2	16,5	24,2
23	I think the Accommodation Tax is suitable for taxation according to financial ability.	9,7	20,6	30,8	13,2	25,7
24	Applying more than one tax in the tourism sector is unnecessary.	3,8	6,9	21,3	32,9	35,1
25	I believe that the revenue from the Accommodation Tax will contribute to tourism expenditures.	12,4	21,8	32,5	9,3	24,1
26	The fact that the Accommodation Tax is clear and understandable positively affects my perspective.	13,0	20,6	36,2	8,5	21,8
27	With the implementation of the Accommodation Tax, I believe our country will have an advantage over countries where this tax is not applied.	16,3	24,8	33,4	9,1	16,4
28	I would not avoid paying an additional tax to go on vacation.	32,5	28,9	20,7	6,0	12,0
29	The proportional increases in the Accommodation Tax will harm tourists' willingness to take a vacation by reflecting on tourism prices.	6,0	16,3	25,3	21,6	30,9
30	The revenue from the Accommodation Tax should be used for social and cultural services.	4,7	7,4	22,4	26,4	39,2
31	The implementation of the Accommodation Tax will negatively affect my decision to purchase accommodation services/go on vacation.	3,8	11,6	21,4	29,6	33,6

Comments

Evaluation of the descriptive statistical findings obtained for the study group

- Women showed more interest in the survey than men, with a rate of 58%. This is because women find it more appropriate to share their thoughts and ideas on the surveys than men.
- In the study, single people with a marital status show more interest than married people with a rate of 53.8%. This is because married people do not focus on the idea of a vacation or the tax to be paid due to the vacation since they both fulfil the responsibilities of marriage and incur many expenses due to these responsibilities. Singles, on the other hand, do not yet have significant responsibilities imposed

on them. Even if they work, they spend their earnings on vacations, sightseeing, or entertainment in places that provide suitable conditions, so they care more about the tax they pay for the service they receive. Therefore, they tend to be informed about the studies on tax and express their opinions.

- People between 18 and 25 show more interest in the study with a rate of 36.2% within the specified age range. Today's young people benefit from all the material and spiritual opportunities their families provide, and the excitement of vacationing is more dominant in this segment. In addition, people in this age range are new to life and have not yet fully encountered life's difficulties. These people have research, travel, and agile personality traits. They are at an age when they tend to learn, criticize, comment and share their thoughts faster. For this reason, people with the personality and characteristic traits we have mentioned pay attention to the quality of the service, accommodation, etc. offered to them for every trip and vacation they take and pay attention to their expenses. Every tax they pay on the service they receive is essential for them. Because, like every other person, they want to travel, see, have more fun, and pay less.
- With a rate of 62%, people with a bachelor's degree are more likely to participate in the research. Each individual who wants to improve himself/herself in the field of education accesses a lot of information through research and friendships. They conclude the opinions accumulated in their thought structures with easier and more precise answers. These people, Accommodation TaxHe has also conveyed all his knowledge and thoughts regarding our study on the 's.
- In the related study, 73.4% of the respondents who were on vacation once a year participated. People with an excellent financial situation feel the burden of the tax they bear less due to their travel and vacation plans. People who take a vacation once a year or who tend to take a vacation make vacation and travel plans according to the budget accounts they have increased apart from their subsistence. They will tend to choose a more suitable place according to the plan. However, these people also have to consider the tax they will bear on the service they receive. Although the tax rate is the same as 2% for all segments, the tax burden felt is different. For this reason, people are more willing to express their opinions about the tax they will bear at the end of the vacation.
- In this study, 43% of the participants prefer hotel accommodation. Compared to other accommodation places, other features such as service, comfort, convenience, security, etc. offered by hotel businesses are more attractive to people. Stress, fatigue, etc., are experienced by people during the year. It is a factor in their preference for hotel businesses more than other businesses due to their desire to leave other negativities aside, rest, and stay in accommodation activities.
- Respondents earning up to TL 8,500 have the highest participation rate, with 37.5%. Income: People with low incomes express their opinions on this survey on accommodation tax more than other income groups. Accordingly, it can be interpreted that people with low incomes do not care about the tax more than those with high incomes.

Evaluation of inferential statistical findings obtained from the research

- Participants' Accommodation TaxThere is no significant difference when their views on "gender" are examined according to the gender variable. In this context, it can be said that there is no significant difference in the context of gender variables with the t-test value ($P=0,483>0,05$).
- Participants' Accommodation TaxA significant difference is observed when the views on the sub-dimensions are examined in the context of the marital status variable. The relevant value for the sub-dimensions with significant differences is 0.42 and has a medium effect size. According to the analysis, the average score of married individuals is higher than that of single individuals. In the context of all these statements, it can be said that married individuals have more positive views and attitudes towards the Accommodation Tax than single individuals.
- Participants' Accommodation TaxIn the evaluation of the participant's views on the 's' according to the age variable, it is seen that there is a difference in the specified age ranges. Since the variances are not distributed homogeneously and the distribution in the sample groups is unequal, the Games-Howell Post Hoc test is applied. According to the relevant analysis results, among the groups with different age ranges, the 18-25 age group is significantly different from the 26-33 and 34-41 age groups, and the 26-33 age group is significantly different from the 42-49 age group. Thus, we can say that the views on the Accommodation Tax differ among the age groups mentioned.
- Participants' Accommodation TaxIt is seen that the opinions of the participants about the 's views on the 'sociology of the 'sociology of the 'sociology of the 'sociology of the 'sociology of the 'sociology of the 'sociology' differ according to the education level variable. However, since the variances are not

distributed homogeneously and the distribution in the sample groups is unequal, the Games-Howell Post Hoc test is performed. According to the tests applied, the opinions of the participants with postgraduate education on Accommodation Tax differ significantly from the other groups. The knowledge and opinions of people about the tax they will pay as a result of their accommodation differ as the level of education increases. Again, it can be said that as long as these people are engaged in research and sharing ideas about taxes due to their knowledge, they will have different opinions compared to those with less education. This situation will create a difference.

- As a result of the relevant analysis, the participants' Accommodation TaxThe ANOVA test was conducted to analyze whether their opinions on the 's' differed according to their occupational status variable. According to the ANOVA results, it is seen that there is a difference (Sig.=.007<.05). The variances are distributed homogeneously. However, since the distribution in the sample groups is unequal, the Hochberg GT2 Post Hoc test is performed. As seen in the analysis, there is a significant difference between the respondents who are not employed and those who are employed in the private sector. Thus, it can be said that the views of these people towards the Accommodation Tax differ significantly from each other.

- According to the one-way ANOVA test results, the participants' Accommodation TaxIt is seen that there is no difference (Sig.=0, 157< 0,05) between the number of annual vacations. As a result of the related analysis, it can be stated that the number of annual vacations of the participants does not significantly differ in their views on Accommodation Tax. In addition, the fact that people benefit from accommodation services once or more a year does not make a difference in their views on the tax.

- In the related analysis, participants' Accommodation Tax'does not differ significantly according to the accommodation preference variable (Sig.=0, 493>0,05). According to the results of the analysis, the participants' opinions on the questionnaire applied to accommodation tax do not differ significantly within the scope of accommodation preference types. It can be said that the accommodation preference does not differ among the participants since the service utilized will be taxed at the rate of 2% specified in the law, regardless of which of the establishments specified in the law is preferred.

- According to the ANOVA test, participants' Accommodation TaxThe opinions of the respondents on the "income status" differed within the scope of the income status variable (Sig.=.030<.05). However, since the variances are not distributed homogeneously (Sig.=0.806>0.05) and the distribution in the sample groups is not equal, Hochberg GT2 Post Hoc test is performed. According to the relevant analysis results, there is a significant difference between the group of participants with an income of up to 8,500 TL and the group of participants with an income of 15,501-20,000 TL in terms of Accommodation Tax opinions. It can be said that people who earn up to 8,500 TL minimum wage, which is determined as 8,500 TL for 2023, and people who earn up to 15,501-20,000 TL have different views on the Accommodation Tax.

Evaluation of the statistical findings obtained regarding the survey questions

We can reach the following conclusions when we examine the frequency analysis of the judgments within the scope of the survey on accommodation tax. According to this

- 63,9% of the respondents have a favourable view of the Accommodation Tax, while 18.1% do not have a favourable view. 18% of the respondents stated that they did not have any opinion about the Accommodation Tax. According to our data, more than 50% of the people participating in the survey study have a favourable view of the accommodation tax.

- 69.7% of the participants think that Accommodation Tax should be paid by accommodation businesses, while 13.4% of the participants think that businesses should not pay the tax. 16.7% of the respondents are undecided about whether the enterprises should pay the Accommodation Tax or not. According to the data obtained, more than 50% of the respondents are of the opinion that the enterprises should pay Accommodation Tax.

- While 12.9% of the respondents have a negative view of the Accommodation Tax, 71.3% do not have a negative view of the Accommodation Tax. 15.7% of the respondents stated that they had no opinion about the Accommodation Tax. According to the data, more than 50% of the participants do not view the accommodation tax negatively.

- 41.9% of the respondents think that the purpose of the Accommodation Tax is to offer public benefit, while 25.6% think that it does not. 32.5% of the participants do not have any opinion on whether the purpose of the Accommodation Tax is to provide public benefit. According to the data obtained, the majority of the participants are of the opinion that the purpose of the Accommodation Tax is to provide

public benefit. However, this value is not more than %50. In addition, %32.5 of the respondents do not have any opinion about the purpose of the Accommodation Tax. This high rate indicates a lack of knowledge about the purpose of the tax.

- While %50.6 of the participants think that the Accommodation Tax will contribute to the development of the tourism sector, %24.2 think that it will not. %25.2 of the participants do not have any opinion on whether the Accommodation Tax will contribute to the development of the tourism sector. According to the data obtained, more than %50 of the participants think that the Accommodation Tax will contribute to the development of the tourism sector.
- While 15.6% of the participants think that the Accommodation Tax is included in the scope of tax laws in order to generate revenue for the state, %64.3 of the participants state that the reason for including the Accommodation Tax in the scope of tax laws is not to generate revenue. In this judgment, %20.2 of the participants are undecided and do not have any idea about the purposes for which the Accommodation Tax is included in the scope of tax laws. According to the data obtained, more than %50 of the respondents think that the Accommodation Tax was enacted for the purpose of generating revenue for the state.
- While %10.4 of the participants think that the Accommodation Tax will cause tax injustice against low-income groups, %76.1 of the participants think that it will not cause tax injustice. %18.5 of the respondents do not know whether the Accommodation Tax will cause tax injustice on low-income groups. According to the information obtained, more than %50 of the participants think that the Accommodation Tax will not cause tax injustice against low-income groups. Therefore, we can say that Accommodation Tax will not cause tax injustice against low-income groups.
- While %24.4 of the respondents have sufficient information about the Accommodation Tax, %41.3 do not have sufficient information about the tax. %34.3 of the respondents do not have any information about Accommodation Tax. Some of the respondents indicate that they have information about the accommodation tax, but the majority of the respondents indicate that they do not have information about the tax and do not know whether they have information about the tax or not. Here, we can infer that the respondents do not have sufficient information about the Accommodation Tax.
- While %9.3 of the respondents think that the rate of Accommodation Tax is high, %83.4 do not think that the rate of the tax is high. %25.5 of the respondents do not have any opinion about whether the rate of the tax is high or not. According to the data obtained, more than %50 of the respondents do not find the rate of accommodation tax high. In this case, we can say that the rate of Accommodation Tax is not high.
- %18.9 of the respondents state that the Accommodation Tax has a determining effect on their desire to take a vacation, while %56.5 state that it does not have a determining effect. %24.6 of the respondents do not know whether the Accommodation Tax will have any impact on their desire to take a vacation. According to the inference obtained, it is seen that Accommodation Tax does not affect the desire to take a vacation on more than %50 of the respondents. Thus, we can say that Accommodation Tax does not have a determining effect on the desire to take a vacation.
- 53.6% of the participants think that the Accommodation Tax has a fair structure and %15.3 think that the tax does not have a fair structure. On the other hand, %31.2 of the respondents have no opinion on whether the tax is fair or not. According to the data obtained, more than %50 of the respondents think that the accommodation tax has a fair structure. Therefore, we can conclude that the Accommodation Tax has a fair structure.
- While %17.8 of the respondents think that the financing from the Accommodation Tax should be used for the development of the Turkish tourism sector, %58.7 of the respondents think that it should not be used. %23.5 of the respondents are undecided about whether or not the financing from the Accommodation Tax should be used for tourism initiatives. According to the data obtained, more than %50 of the participants state that the financing obtained from the Accommodation Tax should not be used in developing the tourism sector. Therefore, we can say that it would be appropriate to use the financing obtained from the Accommodation Tax outside the tourism sector.
- While %14.4 of the participants think that the Accommodation Tax will negatively affect the purchasing power of domestic tourists, %66.8 of the participants state that the tax will not negatively affect the purchasing power of domestic tourists. On the other hand, %18.7 of the participants stated that they did not have any negative or positive opinion on the impact of the Accommodation Tax on the purchasing power of domestic tourists. According to the data obtained, more than %50 of the participants think that the Accommodation Tax will not negatively affect the purchasing power of

domestic tourists. Accordingly, we can say that Accommodation Tax will not negatively affect the purchasing power of domestic tourists.

- %16.5 of the respondents think that Accommodation Tax should be included in the local government budget and %52.5 of the respondents think that it should not be included in the local government budget. Another %31.5 of the respondents are undecided about whether Accommodation Tax should be included in the local government budget. According to the data obtained, more than %50 of the participants think that Accommodation Tax should not be included in the local government budget. Thus, it would be more appropriate to consider the Accommodation Tax within the central government budget rather than the local government budget.
- %16.1 of the participants think that the Accommodation Tax should contribute to the environment and culture, while 63.1% think that it should not. Regarding the related opinion, %20.9 of the participants remain undecided. In other words, they do not have any opinion on whether the Accommodation Tax contributes to the environment or culture. Accordingly, more than %50 of the participants think that Accommodation Tax does not contribute to the environment or culture.
- While %38.9 of the respondents find the Accommodation Tax necessary for sustainable tourism, %27.4 do not find it necessary. %33.7 of the participants do not know whether Accommodation Tax is necessary for sustainable tourism. According to the data obtained, the majority of the participants find the Accommodation Tax necessary for sustainable tourism. Accordingly, it can be said that "Accommodation Tax is necessary for sustainable tourism".
- %25 of the respondents think that the Accommodation Tax will have a negative impact on tourism investments, while %43 think that it will not have a negative impact. %32.1 of the participants do not know whether the Accommodation Tax will have a negative or positive impact on tourism investments. According to the data obtained, the Accommodation Tax will not have a negative impact on tourism investments.
- %15.6 of the respondents stated that the number of people who want to go on vacation will decrease with the implementation of the Accommodation Tax, while %68 of the respondents stated that the number of people who want to go on vacation will not decrease. %19.4 of the respondents do not know whether the Accommodation Tax will have any impact on the number of people who want to go on vacation. According to the data obtained, more than %50 of the participants think that the Accommodation Tax will not reduce the number of people who want to go on vacation. Accordingly, it can be said that "Accommodation Tax will not reduce the number of people who want to go on vacation."
- While %12.7 of the participants state that the Accommodation Tax will create a tax burden on the tourism sector, %62.4 state that it will not create a tax burden. On the other hand, %24.8 of the participants do not have any opinion on whether the Accommodation Tax will create a tax burden on the tourism sector. According to the data obtained, more than %50 of the participants state that the Accommodation Tax will not create a tax burden on the tourism sector. Therefore, it can be said that "Accommodation Tax does not create a tax burden on the tourism sector."
- %17.5 of the respondents think that the Accommodation Tax should be levied only on foreign tourists, while %61.8 of the respondents think that the tax should not be levied only on foreign tourists. Another %20.8 of the respondents were undecided about whether Accommodation Tax should be levied only on foreign tourists. According to the data obtained, more than %50 of the participants find it appropriate to charge Accommodation Tax only from foreign tourists. Therefore, it can be said that "Accommodation Tax should not be levied only on foreign tourists".
- While %18.4 of the respondents think that the Accommodation Tax is complex and difficult to understand, %45.8 of the respondents think that the tax is understandable. %35.8 of the respondents have no idea whether the Accommodation Tax is complex and difficult to understand. In line with the data obtained from the study, the majority of the respondents think that the Accommodation Tax is not complex and difficult to understand. However, the fact that %35.8 of the respondents are undecided about this judgment shows that the respondents have not examined the tax law.
- %32.1 of the participants think that the Accommodation Tax will have a negative impact on the tourist attraction potential of our country and %40.7 of the participants think that the tax will not have a negative impact on the tourist attraction potential of our country. Another %27.2 of the respondents do not know whether the Accommodation Tax will have any impact on the tourist attraction potential of Turkey. Therefore, it can be said that "Accommodation Tax will not negatively affect the tourist attraction potential of the Turkish tourism sector."

- %30.3 of the participants think that the Accommodation Tax is appropriate for taxation according to financial power and %38.9 of the participants state that the tax is not appropriate for taxation according to financial power. On the other hand, %30.8 of the participants are undecided about whether the Accommodation Tax is appropriate for taxation according to financial power. Accordingly, the majority of the participants are of the opinion that the Accommodation Tax is not suitable for taxation according to financial power.
- %10.7 of the respondents find it unnecessary to apply more than one tax in the tourism sector, while %68 do not find it unnecessary. %21.3 of the participants are undecided about the application of more than one tax in the tourism sector. According to the data obtained, more than %50 of the participants do not find it unnecessary to apply more than one tax in the tourism sector. Therefore, we can say that the implementation of more than one tax in the tourism sector is necessary.
- While %34.2 of the participants think that the revenue from the Accommodation Tax will contribute to tourism expenditures, %33.4 think that it will not. %32.5 of the participants are undecided about whether the revenue from the Accommodation Tax will contribute to tourism expenditures. According to the data obtained, the majority of the participants think that the revenue from the Accommodation Tax will contribute to tourism expenditures. Therefore, we can say that it is appropriate for the revenue from the Accommodation Tax to contribute to tourism expenditures.
- %33.6 of the participants state that their perspective on the tax will be positively affected by the clarity and comprehensibility of the Accommodation Tax, but %30.8 of the participants state that their perspective on the tax will not be positively affected. %36.2 of the participants do not know whether their perspective on the tax will be positively or negatively affected by the clarity and comprehensibility of the tax. According to the data obtained, the majority of the respondents state that their perception of the tax will be positively affected by the clarity and comprehensibility of the Accommodation Tax. Therefore, the clarity and comprehensibility of the Accommodation Tax has a positive effect on people's perspectives on the tax.
- %41.1 of the respondents state that the implementation of the Accommodation Tax will give Turkey an advantage over countries where this tax is not applied, while %25.5 state that it will not. %33.4 of the participants remain undecided. According to the data obtained, the majority of the participants think that with the implementation of the Accommodation Tax, Turkey will have an advantage over countries where this tax is not applied. Therefore, it can be concluded that the implementation of the Accommodation Tax may make our country advantageous against other countries.
- %61.4 of the respondents do not avoid paying an additional tax to go on vacation. However, %18 of the respondents avoid paying an additional tax. In the related study, %20.6 of the respondents did not know whether they would avoid paying an additional tax to go on vacation. According to the data obtained, more than %50 of the respondents do not avoid paying an additional tax for going on vacation. Therefore, we can say that people will not see the Accommodation Tax, which was put into effect on 01.01.2023, as an additional tax burden and will not avoid paying this tax when they go on vacation.
- While %22.3 of the participants think that the proportional increases in the Accommodation Tax will have a negative impact on tourists' willingness to take a vacation by reflecting on tourism prices, %52.5 of the participants think that the proportional increases in the tax will not have a negative impact on their willingness to take a vacation. %25.3 of the respondents remain undecided and do not know whether the proportional increases in the Accommodation Tax will have a negative or positive impact on tourists' willingness to vacation. According to the data obtained, more than %50 of the respondents state that proportional increases in the Accommodation Tax will not negatively affect tourists' willingness to vacation. Therefore, we can say that proportional increases in the Accommodation Tax will not have a negative impact on tourists' willingness to vacation.
- %12.1 of the participants find it appropriate to use the revenues from the Accommodation Tax for social and cultural services, while %65.6 do not. %22.4 of the participants are undecided about whether the revenues from the Accommodation Tax should be used for social and cultural services. According to the data obtained, more than %50 of the respondents do not find it appropriate to use the revenues from the Accommodation Tax for social and cultural services. In line with the related opinions, it can be interpreted that it is appropriate to use the revenues from the Accommodation Tax for other services instead of social and cultural services.
- %15.4 of the respondents state that the Accommodation Tax will negatively affect their decision to purchase accommodation services or go on vacation, while %63.2 state that it will not negatively affect their vacation decision. Another %21.4 of the respondents did not express any positive or negative

opinion and remained undecided. According to the data obtained, more than 50% of the respondents are of the opinion that the Accommodation Tax will not harm their decision to purchase accommodation services or go on vacation. Therefore, we can conclude that "Accommodation Tax will not negatively affect people's decisions to purchase accommodation services or go on vacation."

Conclusion

In the Turkish tourism sector, which significantly affects the development and welfare level of the country with its economic, social, historical and cultural structures within the world tourism sector, many tax applications are encountered due to the services provided and the goods delivered. As stated in the study, it is explained in detail that these tax applications cover the services and goods deliveries provided by tourism enterprises, tourism agencies and tourism guides in which cases the tax arises in these applications. Taxes are levied on many services provided by all business structures operating in the sector, including timeshare and vacation structures. Within the scope of the study, the tax systems applied in the tourism sector, the functioning of these tax systems, their scope, and the advantages of tax for the sector are mentioned. Tourism The purpose of this study on the taxation of the tourism sector is to discuss the tax systems applied in the Turkish tourism sector and to analyze the Accommodation Tax for the tourism sector, which was put into effect as of 01.01.2023.'s structure, scope, functioning, and the whole subject, and to reveal the views of the taxpayers in terms of this tax that people pay as a result of benefiting from accommodation services. Thus, within the scope of the questionnaire prepared by taking the opinions of the participants within the scope of the questions in Annex-1 in the study, It is essential to conclude the significant differences between gender, age, marital status, marital status, educational status, professional status, number of annual vacations, accommodation preferences and income status of the taxpayers.

As a result of the survey analysis, Accommodation Tax It is seen that women show more interest in the questions explicitly created for women compared to men, single people in marital status compared to married people, people between the ages of 18-25 compared to people in the other specified age range, people with a bachelor's degree compared to people with other education, people who go on vacation once a year compared to people who go on more than one vacation, people who prefer hotel accommodation compared to people who prefer other accommodation places specified in the law, and people with an income of up to 8,500 TL compared to other income earners. As a result of the findings obtained through the tests, the following conclusions are reached.

- Participants' Accommodation Tax There is no significant difference when the views on Accommodation Tax are analyzed according to gender variable. In the data obtained, it can be said that male participants' views on Accommodation Tax are more positive than female participants.
- Participants' Accommodation Tax When the views on the Accommodation Tax are analyzed in terms of marital status, a significant difference is observed. In the whole of the data obtained, it is seen that the views and attitudes of married individuals towards the Accommodation Tax are more positive than single individuals.
- Participants' Accommodation Tax In the evaluation of the views on Accommodation Tax according to the age variable, it can be said that there is a difference in the specified age ranges. In the whole of the data obtained, as the age range values of the participants increase, their views on Accommodation Tax also increase positively. It is seen that the group with the most favorable opinion on Accommodation Tax is the age group of 50 and over, while the group with the most unfavorable opinion is the age group of 18-25.
- Participants' Accommodation Tax It is seen that the opinions on the Accommodation Tax differ according to the education level variable. In the whole of the data obtained, it can be said that the views on Accommodation Tax change positively as the level of education increases. It is seen that the group with the most positive views on the Accommodation Tax is the participants with postgraduate degrees.
- As a result of the relevant analysis, the participants' Accommodation Tax It is seen that the opinions on the Accommodation Tax differ according to the occupational status variable. In the whole of the data obtained, it is seen that the views of unemployed individuals on the Accommodation Tax are the most negative among the other participant groups, while the most positive views are held by retired individuals.
- According to the results of the one-way ANOVA test, the participants' Accommodation Tax It can be said that there is no difference between the number of vacations per year. In the whole of the data obtained, it is seen that the participants who vacation two times a year express the most positive opinion on the Accommodation Tax.

- In the related analysis, respondents' Accommodation Tax's views on the Accommodation Tax do not differ significantly according to the accommodation preference variable. In the data obtained, it can be said that the participants who prefer motels in accommodation preference are the ones who declare the most favourable opinion regarding the Accommodation Tax.
- According to the tests conducted, respondents' Accommodation Tax It is observed that the respondents' opinions on Accommodation Tax differ according to their income status. In the whole of the data obtained, it is seen that the opinions of individuals with an income of up to 8,500 TL regarding the Accommodation Tax are the most negative among the other participant groups, while those with an income between 15,501-20,000 have the most positive opinion.

As a result of all the research on the subject, it is seen that more than one tax is applied in the tourism sector. Taxpayers have to pay taxes at the end of many services they receive due to their vacations, travels and trips in line with their economic conditions. However, the application of more than one tax in the tourism sector may affect the demand for the sector, as well as the views of taxpayers on the tax incurred by taxpayers due to services such as accommodation, food and beverage, lodging, travel, etc. provided within the scope of the sector. Individuals should be aware of the tax they incur due to their vacation, travel and accommodation. They should question the purpose for which the tax is levied, whether it contributes to the sector, the tax rates determined and whether these tax rates affect their desire to take a vacation. Taxpayers should be aware of what these situations will affect on the taxes they have incurred: the rates of these taxes, who the main taxpayers are, whether they are fair or not, whether they create a burden on themselves, whether they have public benefit or local benefit, whether they contribute to the tourism sector, whether they affect their purchasing power, for what purposes the tax obtained from the sector is used, whether it is taken according to financial power or not, whether it provides financing power for the sector or not. With the researches they will conduct, people will act more consciously and will remove question marks on their views on tax. In this way, we can say that our reaction to taxes will result in positive opinions as long as we know why taxes are applied, regardless of the field.

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