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How to gain accommodation managers' support for accommodation tax? Exploring the mediating role of perceived fairness

Abstract

Accommodation tax has been used to finance destination management in many places, but it has often received strong opposition from the tourism industry, especially the accommodation sector. Previous studies on accommodation tax failed to investigate the process of introducing this tax from the industry's perspective, and mostly focused on how demand changes in response to the introduction of the tax. This study explored the accommodation managers' attitudes toward the introduction of accommodation tax, using perceived fairness as a mediating variable. The results suggest that managers who consider their businesses to be in a poor economic condition tend to perceive the tax as unfair, leading to a low level of support for it. This study also found that managers who believe their peers (i.e., managers of other accommodations) are opposing the tax are likely to perceive it as an unfair tax, again leading to less support.

Keywords

Accommodation tax, perceived fairness, accommodation managers, perceived social norms, consensus building

Introduction

Financial resources for tourism have become an issue in many regions of the world, and various financing methods are under consideration (Beritelli & Laesser, 2014). Accommodation tax is imposed on visitors staying in tourist accommodation and is one of the most common financing methods for tourism. The accommodation tax itself is not a new type of tax; cities in North America have used accommodation tax revenue to finance tourism projects for more than 20 years (Bonham & Mak, 1996). Furthermore, with the rapid rise in the number of tourists, Asian and European cities have also increasingly introduced the accommodation tax; for example, Barcelona introduced the accommodation tax in 2012, and Kyoto in 2018 (European Tourism Association, 2018; Japan National Tourism Organization, 2019). The tax is often preferred by local governments because it is a relatively easy way to achieve large tax revenues (Gooroochurn & Sinclair, 2005).

Despite its prevalence, accommodation tax is unpopular among tourism stakeholders, especially among the accommodation sector. Earmarking the tax for tourism-related purposes is a common practice to ensure the transparency and accountability of the tax revenue usage (Reinhold, Laesser, & Beritelli, 2018). This, however, might not be enough to gain support from the accommodation sector. For example, Cantallops (2004) revealed that accommodation tax in the Balearic Islands received strong opposition because accommodation managers consider it unfair that the tax is not imposed on tourists staying in unregulated accommodation (villas, apartments). Similarly, accommodation managers in destinations that receive a significant number of day visitors might consider it unfair that they must bear all of the burden for tourism-related initiatives. This opinion was found in public comments when the tax was being introduced in Japanese cities such as Kyoto city (Kyoto City, 2017) and Kanazawa city (Kanazawa City, 2018).

Previous studies have described the tourism industry's negative attitude towards accommodation tax, but it is still unclear what the antecedents of this negative attitude are. For example, it can be inferred from the above anecdotal evidence that perceived fairness might be a relevant concept, but it has not been tested in previous studies. These studies indicated that the negative attitude from the industry sometimes led to the failure of the accommodation tax (Gago, Labandeira, Picos, & Rodríguez, 2009), which would have a significant impact on tourism policies. Most studies have focused on this topic from the tourists' perspective, investigating what would happen after the introduction of accommodation tax (e.g., Aguiló, Riera, & Rosselló, 2005; Hiemstra & Ismail, 1992). However, few studies have focused on this issue from the industry's perspective, especially their attitude before the introduction of accommodation tax.

Considering that accommodation tax is one of the most feasible ways to finance tourism-related projects in many destinations, further investigation on the attitudes of

accommodation managers to this tax is warranted. To fill the gaps in previous studies, this study investigates accommodation managers' attitudes towards accommodation tax using perceived fairness as a mediating variable between various independent variables and support for the tax. The study aims to clarify why the negative attitudes are formed, which may be beneficial for developing the tourism industry's financial policies in many destinations.

Literature Review

Accommodation tax and accommodation managers

When local governments try to introduce accommodation tax, one of the key factors is whether they can gain support from the tourism industry, and in particular from the accommodation sector (Cantallops, 2004). Accommodation tax is generally imposed on guests, but the accommodation managers are responsible for collecting it from guests and paying it to the government. From an economic perspective, whether consumers or businesses bear the tax burden depends on the elasticity of demand and not on which side it is legally imposed. Failure to receive enough support from the accommodation managers might lead to the repeal of the tax, which happened in the Balearic Islands in 2003 (Gago et al., 2009). In this case, due to the influence of accommodation businesses in the tourism industry, their lobbying power could not be ignored (Cantallops, 2004).

Even if the accommodation managers' opinion is ignored and the accommodation tax goes ahead, the tax revenue may not be collected as expected. As is a problem in taxing small and medium-sized enterprises (SMEs) (Bernadette, 2012), the actual tax revenue might not reach the level of the theoretical tax revenue because of low levels of tax compliance. For example, Reinhold, Laesser, & Beritelli (2018) pointed out that if accommodation businesses feel they are being punished for their success, the level of tax compliance might be low. This is another reason why it is important to ensure some degree of support from the accommodation sector when introducing accommodation tax.

Despite the importance of obtaining support from accommodation managers, previous studies have failed to address this issue. Most studies on accommodation tax have focused on the guests' side, such as how the number of guests changes when the tax is introduced (Gooroochurn & Sinclair, 2005), and how guests perceive the tax (Do Valle, Pintassilgo, Matias, & André, 2012). These studies are important in terms of understanding what would happen after the introduction of the tax but do not show how local governments could build consensus among accommodation managers when introducing it. Considering the important role that accommodation tax plays in financing tourism-related projects, it is useful to investigate the background of building consensus (or failure to build consensus) when introducing accommodation tax.

Perceived fairness and tax

The topic of taxing companies has been studied extensively in the context of tax evasion (e.g., Bernadette, 2012). For SMEs in particular, voluntary compliance was strongly needed due to its cost-effectiveness (Muehlbacher, Kirchler, & Schwarzenberger, 2011), resulting in the need to clarify the mechanism of tax evasion. Early studies that began in the 1970s suggested that tax evasion was based on the goal of maximizing the ultimate utility (Allingham & Sandmo, 1972). In other words, comparing the merits gained from tax evasion with the costs incurred by tax evasion (e.g., fines), the action will be determined in terms of which will maximize the final utility. From this model, it can be inferred that increasing tax fines for tax evasion is one effective way to prevent evasion from occurring.

However, empirical observations about corporate tax evasion have provided results that contradict this model (Alm, 2012). Given the limited resources of governments, the chances of detecting tax evasion are relatively small, so the cost of tax evasion is far less than the benefits of tax evasion. So, if this model explains the companies' behavior, most companies are incentivized to evade tax, which is not necessarily the case in the real world. This discrepancy might arise from the premise of the model that people are "homo economicus" who act by comparing benefits and costs. This assumption has been questioned in various studies on behavioral economics (e.g., Henrich et al., 2001). Here, it has been argued that human behavior is not determined simply by comparing benefits and costs but is also influenced by other factors such as social norms and personal values.

Perceived fairness is one of the factors considered to play an important role in terms of tax compliance (Hofmann, Hoelzl, & Kirchler, 2008). The concept of perceived fairness of tax is related to people's judgment of whether the process or outcome of introducing the tax is reasonable. It was revealed as an antecedent of tax evasion that when businesses perceive a tax as unfair, they are more likely to evade paying it (Bordignon, 1993). Considering that supporting (or opposing) a tax introduction and complying with tax obligations are associated with each other, these two conducts might share some important antecedents including perceived fairness.

Furthermore, perceived fairness is also known to influence citizens' willingness to pay for public goods (Ajzen, Rosenthal, & Brown, 2000). Considering that a part of accommodation tax revenue will be used for public goods (whether it is used for tourism or general purposes), it might be possible to infer from previous studies that perceived fairness might serve as an antecedent for businesses' support for accommodation tax. To clarify the mechanism of how businesses support the introduction of accommodation tax, this study uses perceived fairness as a mediating variable between the various antecedents and this support.

Hypothesis Development

Business competitiveness

In previous studies, bad economic conditions were found to be associated with lower tax compliance rates (Tagkalakis, 2013). This might also be the case in terms of support for tax introduction as well. Although the accommodation tax is usually imposed on guests, whether the guests or the accommodation facilities bear a tax burden depends on the elasticity of demand (Gooroochurn & Sinclair, 2005). In other words, if the room charge can be increased by the same amount as the accommodation tax without lowering the occupancy rate, it follows that the guest will bear the tax burden. On the other hand, if the occupancy charge cannot be raised to cover the accommodation tax, the accommodation facility bears the burden of the tax. Thus, the lower the competitiveness of the accommodation, the more likely it is that the accommodation business will bear the burden of the tax, leading to the following hypothesis.

H1: The effect of business competitiveness on support for accommodation tax is mediated by perceived fairness.

Trust in local government

The revenue from accommodation tax is often earmarked for tourism-related purposes (Dwyer, Forsyth, & Dwyer, 2010). One of the reasons for allocating the revenue to tourism-related purposes is to gain support from accommodation managers as this ensures a certain level of transparency on the use of the tax's revenue (see Reinhold et al., 2018). Furthermore, local governments try to justify the introduction of accommodation tax, explaining it as a way to increase the competitiveness of destinations, which eventually leads to benefits for the accommodation businesses.

However, this justification can only work if accommodation managers trust the local government. Previous studies revealed that residents' support for tourism development is influenced by their trust in the local government (Nunkoo, 2015). Although it has not been tested in the context of accommodation tax, it might be the case in this situation too, considering that the accommodation tax is collected, and its usage is determined by the local government. In other words, accommodation managers who do not trust in the government would not believe the governments' explanation that accommodation tax leads to greater competitiveness of destinations. Because of this, they might consider the introduction of accommodation tax as an unfair burden on the accommodation, leading to their opposition to its introduction. Moreover, although perceived unfairness usually functions as an explanatory variable for distrust in the government, this study collected data in an area where accommodation tax has not yet been introduced (providing a hypothetical scenario of introducing the accommodation tax), which justifies using trust in local government as an explanatory variable. Thus, the following hypothesis was developed.

H2: The effect of trust in the local government on support for the tax is mediated by perceived fairness.

Perceived social norms

Social norms refer to groups of behaviors that are accepted in a particular group, which are argued to affect various behaviors in the field of social psychology (Cialdini & Trost, 1998). The same is true in the tax compliance context; it is shown that social norms have an important influence on tax compliance (Alm, 2012). The accommodation tax is often associated with a certain social significance because it is a typical financial source for improving the destination as a whole, and not just individual accommodation facilities (Gago et al., 2009). Considering that social significance is advocated, the perceptions of peers regarding the introduction of accommodation tax may affect their attitude towards its introduction. In other words, people who consider that their peers are in favor of introducing the accommodation tax, may feel that its introduction is fair, resulting also in their support for the tax.

H3: The effect of perceived social norms on support is mediated by perceived fairness.

Figure 1 summarizes the hypotheses tested in this study.

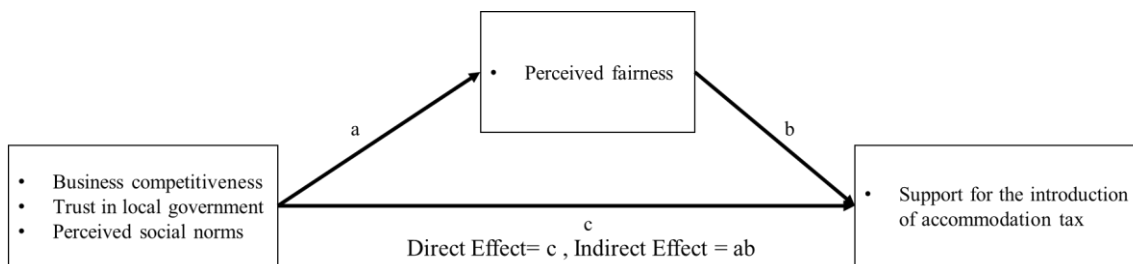


Figure 1. Hypothesized mediation model

Methodology

This study used Niigata Prefecture, one of the major destinations in Japan, as the study context. Niigata Prefecture is known for its ski resorts and hot springs. Approximately 405,000 visitors stayed in Niigata Prefecture in 2018 (Niigata Prefecture, 2019). Due to its locational advantage (i.e., one hour away from the Tokyo metropolitan area by the bullet train), Niigata also welcomes a significant number of day visitors as well. This study tested the hypotheses using data collected from accommodation managers in Niigata during October and November 2019. The managers of accommodation in Niigata (452 facilities) were asked to complete the survey from Niigata Ryokan and the Hotel Association, resulting in responses from 150 facilities. After data cleaning, 109 responses with completely answered questions were used for further data analysis. The questionnaire is written in Japanese. The questionnaire items for perceived fairness and trust in local government are taken from the studies by Chung, Kyle,

Petrick, & Absher (2011) and Nunkoo (2015), respectively, and modified for this study. Other items were constructed for this study based on previous studies and discussions with Niigata Ryokan and the Hotel Association. The items are summarized in Table 1.

New constructs for perceived fairness, trust in local government, business competitiveness, and perceived social norms were created by taking an overall mean of the measurement items for each construct. Furthermore, support was binarized, combining the high support options (5-7) with the middle option (4) together, and the three low support options (1-3) together.

Table 1. Questionnaire items (written in Japanese)

Variable	Questionnaire item	Scale
Support	<ul style="list-style-type: none"> If Niigata Prefecture is considering introducing accommodation tax, do you support the introduction of accommodation tax? 	Very low support (1) — Extremely high support (7)
Perceived Fairness	<ul style="list-style-type: none"> The introduction of accommodation tax in Niigata prefecture is clearly understandable. The introduction of hotel tax in Niigata prefecture is fair. The introduction of hotel tax in Niigata prefecture is acceptable. The introduction of hotel tax is a fair way of collecting revenue from those who use the tourism resources in Niigata prefecture the most. 	Strongly disagree (1)— Strongly agree (7)
Trust in local government	<ul style="list-style-type: none"> I trust in tourism-related decisions made by Niigata prefecture. I trust in officials working in Niigata prefecture to make the right decision for the community. I trust in Niigata prefecture to make the right decision for the tourism industry. I trust in Niigata prefecture to make tourism development decisions based on the community's interests. 	Strongly disagree (1)— Strongly agree (7)
Business condition	<ul style="list-style-type: none"> My accommodation is in good condition. My accommodation is more competitive than other accommodation. My accommodation has succeeded in attracting new customers. My accommodation has been successful in maintaining existing customers. 	Strongly disagree (1)— Strongly agree (7)

	·	I think my accommodation will continue to do well.	
Perceived social norms	·	I think the managers of other accommodation facilities in Niigata prefecture agree with the introduction of accommodation tax.	Strongly disagree (1)— Strongly agree (7)
	·	I think the managers of other accommodation facilities in Niigata prefecture consider that the introduction of accommodation tax will improve the tourism industry in Niigata prefecture.	

Table 2 Profile of accommodation facilities

Categories	Frequencies	%
<i>Type</i>		
City hotel	3	2.8
Business hotel	11	10.1
Resort hotel	4	3.7
Ryokan (Japanese-style hotel)	81	74.3
Hostel	9	8.3
Others	1	0.9
<i>Number of rooms</i>		
-20	60	55.1
21-50	34	31.2
51-100	12	11.0
101-	3	2.8

The hypotheses were tested by mediation analysis and this study follows the three tests procedure suggested by Baron & Kenny (1986). First, the relationships between various independent variables and the dependent variable were tested to examine whether there is an effect to mediate. Second, the relationship between independent variables and the mediator was tested. Third, this study examined the effect of independent variables and the mediator on the dependent variables at the same time to see how the effect of independent variables on the dependent variable changed. Lastly, the statistical significance of the mediation effect was tested using a bootstrapping procedure (Hayes, 2009). Statistical software R with packages, such as “lm”, “glm”, “pscl” and “mediation” was used for all the analyses.

Findings

The results of the three tests procedure are summarized in Table 3. First, the Step 1 column shows that there is significant influence from business competitiveness and perceived social norms on the level of support for the accommodation tax, while there is no significant influence from trust in the local government. Second, the Step 2 column shows that there is a significant influence from business competitiveness and perceived social norms to perceived fairness (mediating variable). Third, the Step 3 column indicates that a significant influence exists from perceived fairness on support, but there is no longer a significant influence from business competitiveness and perceived social norms, indicating that perceived fairness fully mediates the relationship between business competitiveness/perceived social norms and

support.

To test if the mediation effect is statistically significant, the bootstrapping procedure was used. This study used 5,000 bootstrapped samples to estimate the indirect effect and its confidence interval. The test shows that the indirect effects from business competitiveness (indirect effect = 0.0165, CI [0.0000, 0.04], $p < 0.05$) and perceived social norms (indirect effect = 0.0089, CI [0.0000, 0.10], $p < 0.001$) are both statistically significant.

Table 3 Results of the three tests procedure

	Dependent variables		
	Step1	Step2	Step3
	Support	Perceived fairness (mediator)	Support (dependent variable)
Business competitiveness	0.4777* (0.2673)	0.16180*** (0.05977)	0.2035 (0.8801)
Trust in local government	-0.3257 (0.4027)	0.01021 (0.06693)	-0.4108 (0.9202)
Perceived social norms	1.9765*** (0.4814)	0.93561*** (0.05574)	-0.1391 (1.2248)
Perceived fairness			4.2998** (2.0265)
Constant	-7.8229*** (1.8238)	-0.26588 (0.31146)	-15.6958** (6.6376)
Observations	109	109	109
	• McFadden's pseudo R ² = 0.6929	• R ² =0.8 • Adjusted R ² =0.7943 • Residual Std. Error = 0.9564 (df = 105) • F Statistic = 140 (df = 3;105)***	• McFadden's pseudo R ² = 0.9207 • AIC=20.731
	• AIC=49.552		

Note: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$, standard errors are in parentheses

Discussion and Conclusions

This study attempted to explore the mechanisms behind accommodation managers' support for the introduction of accommodation tax from the perspective of perceived fairness. Despite the widespread use of accommodation tax for financing tourism-related projects, previous studies have mostly focused on tourists (e.g., Aguiló et al., 2005; Hiemstra & Ismail, 1992), thereby describing only one side of the story. This study found that business competitiveness and perceived social norms have a significant indirect effect on support for the

introduction of accommodation tax based on perceived fairness. In other words, accommodation managers who consider that their business is in a good condition are likely to consider the introduction of accommodation tax as fair, leading to their support. Similarly, accommodation managers who perceive that their peers (i.e., managers in other accommodations) are in support of the tax consider its introduction as fair, again resulting in their support.

Similar to Bordignon's (1993) findings, in our study, perceived fairness served an important role in understanding businesses' attitudes and behavior towards the tax. Tax evasion could be understood as an ultimate form of opposition to the tax, which might explain the similarities between previous studies on tax evasion and this study's findings. Those who perceived accommodation tax as unfair do not support the introduction of the tax, leading to their low level of tax compliance even if the tax is introduced.

Furthermore, a significant indirect effect from business competitiveness on support might indicate that those accommodation facilities that are able to shift the tax burden onto consumers (i.e., facilities that can raise the room charge by the amount of tax rate without losing customers) are likely to consider the tax introduction as fair, leading to their support. This is in line with previous studies showing that bad economic conditions lead to a low level of tax compliance (Tagkalakis, 2013). This study also revealed a significant indirect effect from perceived social norms on the support, which is in line with previous studies on tax evasion and indicates a significant relationship between perceived social norms and tax evasion (Alm, 2012). These effects are both fully mediated by perceived fairness, suggesting that this concept can explain the relationship between business competitiveness/perceived social norms and level of support.

Despite the significant relationship between trust in local government and support for tourism development identified in previous studies (e.g., Nunkoo, 2015), this study found that trust in local government has no significant effect (both direct or indirect effect) on support. This might be due to the perceptions of accommodation managers regarding the spending body of accommodation tax revenue. Although the usage of tax revenue is determined by local government, the actual spending body would be tourism associations (or DMOs). Because of this, accommodation managers' trust in the local government does not have a significant relationship with perceived fairness and support.

Implications and Limitations

This study provides an important theoretical contribution regarding accommodation tax. Despite the widespread usage of accommodation tax revenue to finance tourism-related projects, there is surprisingly scarce academic research on the attitude of the accommodation sector to this tax. This study demonstrates the importance of perceived fairness in understanding the accommodation managers' attitudes to the introduction of the tax.

Furthermore, the results of this study indicate that perceived social norms and business competitiveness have significant direct influence on support for the tax, which is in consistent with studies on tax evasion. Further studies are required to investigate whether these findings can be found in different settings. Although this study found that trust in local government does not have any significant effect on support, future studies should also investigate whether trust in DMOs has any effect on support for the tax. Considering that DMOs are often those who use the accommodation tax revenue, trust in them might have a significant relationship with support.

The results of this study also provide practical insights for local governments, particularly those struggling with financing tourism-related projects. Since the tax revenue is generally correlated with the number of residents, destinations that receive a significant number of tourists compared to residents suffer from an insufficiency of funds (Voltes-Dorta, Jiménez, & Suárez-Alemán, 2014). Accommodation tax is one of the popular methods for collecting funds, and it is relatively easy to gain support from ordinary residents for this tax. However, it often receives strong opposition from the tourism industry, leading to failure to introduce the tax (Cantallops, 2004). Based on the results of this study, local governments are advised to design their tax system so that it is perceived as being as fair as possible to the accommodation sector. This might also be important for achieving a high level of tax compliance.

In terms of maintaining higher perceived fairness, the results of this study suggest that perceived social norms might be an important antecedent for gaining support from the accommodation sector. It is often the case that negative discourse is widespread among the community, sometimes exacerbated by mass media and social media. This can be changed by simple measures; highlighting the opinions of those accommodation facilities that support the introduction of the tax might positively influence attitudes. Furthermore, the results of the study demonstrate that the condition of individual businesses is a significant antecedent. This suggests it would be better to introduce accommodation tax when the economic conditions of accommodation businesses are in good shape. Although bad economic conditions make it necessary to finance more tourism-related projects, it might be too late at that point to introduce the accommodation tax.

This study has some limitations. First, the data was collected through self-administered questionnaires, which might not provide representative data of the population. Considering the controversial nature of accommodation tax, businesses with unfavorable opinions might refrain from answering the questions, or vice versa, they might be particularly eager to do so. Second, this study collected data using a hypothetical scenario of tax introduction, thereby reducing the external validity.

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