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Determination of Accommodation Tax Spending Areas Using the SWARA Method*

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Abstract
The allocation of revenue generated from the accommodation tax, which has recently been introduced in Türkiye, has not been specified within the framework of the law. In this context, the aim of the research is to determine the spending areas and establish priority ranking for the tax collected from tourists. In this regard, data was collected using a survey form consisting of 20 criteria and analyzed using the SWARA method. Upon examining the research findings, the highest average criteria for allocation are financing activities, improving infrastructure and superstructure services, preserving and restoring natural and cultural heritage sites, investing in destination marketing efforts, maintaining museums, and creating recreation activity areas. The lowest average criteria, on the other hand, include supporting projects for refugee integration, providing holiday support to disadvantaged groups, and offering campaigns for public transportation services. As a result of the research, participants indicated that the tax revenue should be allocated to creating permanent structures, restoration and maintenance efforts, and areas related to destination marketing rather than campaigns, projects, or aids that would directly benefit tourists, local residents, or refugees.

Keywords: *Tourist tax, Accommodation tax, Spending areas, SWARA.*

* Ethics Committee Approval of this study has been taken from Harran University Social and Human Sciences Ethics Committee with decision number 2024/48 and dated 09.01.2024.

1. Introduction

Accommodation tax, which is a part of tourism taxes, is defined as a "special and typically regional type of tax collected per night from temporary staying tourists and paid to the accommodation establishment at check-out" (Göktaş, 2020: 38). Although the purpose of collecting the tax is the same, this type of tax is also referred to in the literature as city tax (Cetin, 2014), hotel room tax (Lusiana et al., 2021), tourist tax (Mills et al., 2019), and bed tax (Arguea & Hawkins, 2015). Since this tax type is called accommodation tax in Türkiye, the term "accommodation tax" is used in this study as a concept.

In recent times, many central governments in various countries have been striving to provide new financial support for the costs of living associated with tourism, which include environmental, socio-cultural, and economic factors (municipal services, environmental pollution, pressures and disturbances on natural and cultural areas, public health, air pollution, water quality, traffic issues, agricultural areas, etc.) (Sunlu, 2003; Wong, 2004; Buckley, 2011; GhulamRabbany et al., 2013; Gazta, 2018). This financial support has started manifesting in various taxes, including accommodation tax. By incorporating accommodation tax into these taxes, a new financial support mechanism has been established to cover the costs related to tourism investments, social services, infrastructure, and the environment (Aguilo et al., 2005; Gago et al., 2006; Kato et al., 2011). In this regard, accommodation tax has become increasingly important for countries.

In recent years, there has been an increase in the number of countries that levy accommodation taxes. With this increase, some countries have chosen a different policy by preferring to impose accommodation taxes on non-citizens (Jensen & Wanhill, 2002; Lee, 2014). Furthermore, it is argued that by shifting the tax burden onto non-citizens, accommodation taxes have increased welfare and are more efficient and fairer than tax revenues from other sectors (Gooroochurn & Sinclair, 2005). In Türkiye, local residents and tourists must pay this tax. Despite resistance from tourism establishments, especially in Türkiye, many studies indicate that the imposition of this tax does not lead to a decrease in demand or tourism revenues (Bonham & Gangnes, 1996; Biagi et al., 2017; Lopez et al., 2018; Mills et al., 2019).

In many countries, the allocation of revenues generated from accommodation tax is legally or locally determined for specific areas. However, in Türkiye, it has been stated that the tax spending area has not been specified and will be transferred to the central budget. Therefore, it can be said that there is no clear information regarding this matter. Additionally, although various studies have been conducted on accommodation tax in the literature, it can be stated that there is no academic study on the subject. Previous research on accommodation tax has mostly focused on theoretical deductions (Rinaldi, 2012), the economic impact of the tax (Villegas et al., 2024), the effect of the tax on demand (Pinto Borges et al., 2020), and determining tourists' willingness to pay this tax (Göktaş & Çetin, 2023).

Upon reviewing the relevant literature, it has been identified as a deficiency that there has been no study conducted at the managerial level (representatives of public, private sector, and civil society organizations operating in the field of tourism) to determine the spending areas of the revenue generated from accommodation tax. It is thought that the information provided by tourism stakeholders and managers on the areas where the tax revenue to be obtained should be used will have a guiding feature in the updates to be made by the government authorities in the accommodation tax law articles in the coming years. In this context, this study aimed to determine the spending areas of the accommodation tax collected in Türkiye and establish a priority ranking.

2. Literature Review

The historical roots of research on accommodation tax extend back to the twentieth century. These studies (Combs & Elledge, 1979; Fish, 1982; Hiemstra & Ismail, 1993; Hughes, 1981; Mak & Nishimura, 1979; Mak, 1988; Spengler & Uysal, 1989; Weston, 1983) laid the foundations for accommodation tax research. In recent years, research on accommodation tax continues to maintain its popularity.

Valle, Pintassilgo, Matias, and Andre (2012) conducted a study in the Algarve region of Portugal to measure tourists' attitudes towards environmentally focused accommodation taxes. In this study, tourists were categorized into specific typologies. The research found that nature and environmentally-conscious tourists were more willing to pay. In comparison, "sun and beach tourists" were less willing to pay for such taxes. Spain is one country that uses the revenue generated from accommodation tax to finance environmentally focused expenditures. Important investments are made in the cities of Mallorca, Menorca, Formentera, and Ibiza to minimize the adverse effects of tourism on the environment. Additionally, in the Balearic Islands, a tax known as the "sustainable tourism tax" is a significant source of sustainable tourism and environmental initiatives (Palmer & Riera, 2003).

Cetin, Alrawadieh, Dincer, Dincer, and Ioannides (2017) conducted semi-structured, in-depth interviews with foreign tourists visiting Istanbul. The research revealed that tourists were more willing to pay taxes allocated to activities that enhance their experiences or directly benefit them regarding services.

Alfano, De Simone, D'Uva and Gaeta (2022) have stated that accommodation tax can help rectify the negative externalities caused by the high influx of tourists and generate local public revenue without burdening the local population. However, due to the price elasticity of demand in the tourism sector, it has been suggested that accommodation tax could have a negative impact on the number of incoming tourists. Public policymakers evaluating the implementation of accommodation tax should consider such factors and make decisions tailored to the unique characteristics of each destination.

Soares, Remoaldo, Perinotto, Gabriel, Lezcano-González and Sánchez-Fernández (2022) have concluded that the exponential rise in visitor numbers to Santiago de Compostela in Spain could be met by implementing a tourist tax to enhance the tourist experience. The research also identified three groups: tax enthusiasts, tax skeptics, and tax conservatives. Most participants favored introducing a tourist levy, which could enhance the quality of the tourist spot for visitors and the native populace.

Göktaş (2020) determined the spending areas of the collected accommodation tax as "Environment, Tourism Services, Community Welfare, Cultural Heritage, and Cultural Activities" in their study. Accommodation tax has distinct effects on each of these areas. In recent years, it is possible to assert that tourism has had negative impacts on the environment, including issues such as the depletion of water resources, the disappearance of agricultural lands, increasing air-water-soil pollution, and the destruction of wildlife and natural habitats (Göktaş & Polat, 2019). To minimize these adverse effects, eco-friendly tourism practices must be implemented, and ecological conservation activities must be consistently maintained. To achieve this, countries have started to require more financial resources. As a result of these financial quests, many countries have implemented accommodation taxes and have begun to allocate the revenue primarily for environmentally focused expenditures (Taylor et al., 2005; Failler et al., 2019).

Villegas, Del Carmen Delgado and Cardenete (2024) used a price model to analyze the impact of introducing a tourist tax in Andalusia, Spain. They also noted that placing Andalusia under the same tax burden as the Balearic Islands or Catalonia would lead to an increase in tourism prices, but this increase would have a limited impact on the consumer price index (CPI). They also stated that a tourist tax would not contribute to tourist demand but that such taxes could be considered for economic, environmental, and social reasons.

When the researches are analyzed, it is seen that some of the studies contain theoretical information, and some of them focus on the effect of the tax on demand. However, there is no study on the areas where tourism stakeholders and managers should receive and spend this tax. This study is a recommendation for government officials in terms of determining the priority criteria for tourism stakeholders and managers on where tax revenues should be spent.

3. Methodology

The aim of the study is to analyze the allocation of accommodation tax collected by the central government and determine the priority ranking of its spending areas. Ethics committee approval was received by the Harran University Social and Human Sciences Ethics Committee with decision number 2024/48. Within the scope of this research, a questionnaire comprising 20 criteria was first prepared. Table 1 provides a list of the criteria analyzed in the study, along with their descriptions. The questionnaire was developed by drawing upon relevant literature. Additionally, having one of the researchers with expertise in accommodation tax as a team member was a significant advantage in creating the criteria pool. Following the creation of the questionnaire, data were collected from 8 expert participants in the field. The data were collected in February 2024.

The participants included 4 and 5-star hotel managers in Şanlıurfa province, Türkiye (4 participants), the President of the Tourist Guides Association based in Şanlıurfa, which has a jurisdiction covering 14 provinces "Adıyaman, Ağrı, Batman, Bingöl, Bitlis, Diyarbakır, Elazığ, Hakkari, Mardin, Muş, Siirt, Şanlıurfa, Şırnak, Tunceli, Van" and is centrally located in Şanlıurfa (1 participant), and academics who specialize in the field and work at the tourism faculty in the city (3 participants). Purposive sampling was used as the sampling method. The SWARA (Step-wise Weight Assessment Ratio Analysis) Method was employed to analyze the collected data. The criteria determined within the scope of the research are criteria that do not have a hierarchical connection and, each of which is important on a sectoral basis. However, the fact that economic resources can be used effectively and cannot be transferred equally to all areas requires a ranking among the criteria. In this context, SWARA was preferred because it is a method that is among the criterion weighting methods, ranks the criteria according to their importance within a certain rule, and determines the priorities of the criteria depending on the opinions of the decision makers (Yurdoğlu & Kundakçı, 2017). Additionally, the SWARA method is used to eliminate uncertainties in the process of analyzing and/or prioritizing criteria. The fundamental advantages of the SWARA method include its assistance in decision-making in a specific situation and the absence of a need for any assessment when ranking criteria in terms of their levels of importance (Özbek, 2017: 42-45).

The method begins with the determination of criteria in its process steps. Afterward, the identified criteria are prioritized by decision-makers from the most important to the least important. Once the ranking process is completed, the criteria are compared with each other (for example, the first criterion is compared with the second criterion). If there is more than one expert whose opinion will be considered, this comparison is performed separately for each expert. Then, the data obtained regarding the criteria are analyzed as a whole. The steps and formulas related to the SWARA method are explained in detail in the analysis and findings section of the study.

Table 1. Criteria Table for Evaluation

Criteria	Description	Reference
Financing events such as exhibitions, concerts, festivals, and fairs	Using revenue generated from accommodation tax to finance events like exhibitions, festivals, concerts, and fairs can facilitate the participation of tourists and the local population in various cultural activities.	(Litvin et al., 2006; Tavares, 2011; Cetin, 2014)
Preservation and restoration of natural and cultural heritage areas.	The revenue generated from accommodation tax can be utilized to ensure the preservation and restoration of natural and cultural heritage areas. As a result, these natural and cultural heritage areas can be passed on to future generations.	(Cantallops, 2014; Lopez et al., 2019; Fontana & Lagutin, 2018; Parker, 2020).
Maintaining museums.	The revenue generated from accommodation tax will be used to meet museums' maintenance and repair needs.	(Göktaş, 2020)
Increasing local awareness of tourism.	The revenue generated from accommodation tax can be used to fund services to increase the local population's well-being and tourism awareness (foreign language skills, economic gains, etc.).	(Cetin et al., 2017; Göktaş & Çetin, 2023)
Providing holiday support to disadvantaged groups.	The revenue generated from accommodation tax will be used to support social tourism, including individuals with economic difficulties, disabilities, the elderly, and others.	(Cetin et al., 2017)
Supporting employment through community service programs.	The revenue generated from accommodation tax will be used to create community service programs, which will also support employment.	(Göktaş, 2020; Rotaris & Carrozzo 2019; Parker, 2020).
Supporting projects for refugee integration.	The revenue generated from accommodation tax will be used to implement projects that will expedite the integration process of refugees.	(Cetin et al., 2017)
Supporting projects for the sustainability of agricultural areas.	The revenue generated from accommodation tax can be used to support projects to preserve agricultural areas.	(Notaro et al., 2019)
Supporting recycling projects.	The revenue generated from accommodation tax can be used to support recycling projects, including waste management.	(Liu & Tao, 2020; Lim & McAleer, 2005)
Preventing the destruction of wildlife and natural habitats.	The revenue generated from accommodation tax will be used to preserve wildlife and natural habitats.	(Dodds et al., 2010; Valle et al., 2012; Cantallops, 2014)
Offering campaigns for public transportation services	Special public transportation campaigns (free, half-price) will be organized for tourists who pay accommodation tax.	(Göktaş, 2020)
Free/discounted ticket options for museums, exhibitions, and theme parks.	Tourists who pay accommodation tax can access museums, exhibitions, and theme parks for free.	(Cetin et al., 2017; Rotaris & Carrozzo 2019; Cantallops, 2014)
Free internet access is available.	Tourists who pay accommodation tax will be provided free internet access in various city areas.	(Katalin, 2019)
Strengthening the technology infrastructure of tourism areas	Income generated from accommodation tax will be used to implement projects aimed at strengthening the technological infrastructure of destinations	(Göktaş, 2020)
Training support for personnel in the tourism sector	The revenue obtained from accommodation tax will be used to conduct in-service training activities for personnel employed in the tourism sector	(Göktaş, 2020)
Improving infrastructure and superstructure services	The revenue from accommodation tax will be used to address deficiencies in infrastructure and superstructure services, including road construction, landscaping services, airport construction, etc.	(Cetin et al., 2017)
Providing credit support through a holiday fund	The revenue generated from accommodation tax will be transformed into a holiday fund, providing low-interest loans to those who wish to go on vacation.	(Göktaş, 2020)
Supporting green energy investments	The revenue from accommodation tax will be used to support green energy investments such as heat recovery systems and separating solid and hazardous waste.	(Palmer & Riera, 2003; Gomez-Deniz, 2021)
Ensuring the establishment of recreational activity areas	The revenue from accommodation tax will be used to create new recreational activity areas	(Göktaş & Çetin, 2023; Riberio et al., 2022)
Investment in destination marketing efforts	The revenue from accommodation tax can make the destination more competitive and increase the number of visitors through investment in destination marketing.	(Bovsh et al., 2021; Cetin et al., 2017)

4. Findings

Within the scope of the research, the criteria identified are ranked in decreasing order of importance based on expert opinions. Especially when multiple expert opinions are consulted in the study, the rankings made individually by each expert result in the ordering of criteria. The geometric mean of the criteria is then calculated to provide an overall assessment. In this context, the research has consulted the opinions of 8 experts. The experts' evaluations are presented in Table 2.

Table 2. Decision-Makers (DM) Overall Rankings and Geometric Mean

Criterion Code	Criteria	DM1	DM2	DM3	DM4	DM5	DM6	DM7	DM8	G.M.
R_1	Funding Activities	1	5	4	1	1	1	3	8	2,163
R_2	Preservation/Restoration	3	4	1	4	7	2	7	6	3,600
R_3	Maintenance of Museums	4	3	3	3	8	3	4	7	4,051
R_4	Tourism Awareness	18	18	18	14	18	17	16	18	17,066
R_5	Disadvantaged Groups	17	19	19	17	19	18	19	17	18,101
R_6	Supporting Employment	8	17	7	12	12	9	9	15	10,659
R_7	Refugee Integration	19	20	20	20	20	19	20	20	19,745
R_8	Agricultural Areas	11	10	9	10	14	14	17	11	11,748
R_9	Recycling	10	15	17	13	9	12	12	10	11,999
R_{10}	Wildlife	12	11	13	9	13	13	13	12	11,918
R_{11}	Public Transportation Services	20	12	16	16	17	20	18	19	17,051
R_{12}	Free/Discounted Tickets	15	13	15	18	16	15	15	13	14,926
R_{13}	Free Internet	16	14	14	19	15	16	14	14	15,169
R_{14}	Technology Infrastructure	5	2	8	7	6	6	5	5	5,162
R_{15}	Employee Training Support	13	9	11	15	11	10	11	16	11,792
R_{16}	Infrastructure and Superstructure	6	1	2	6	2	5	6	4	3,386
R_{17}	Holiday Fund	14	16	12	11	4	4	8	1	6,641
R_{18}	Green Energy	9	8	10	8	10	11	10	9	9,322
R_{19}	Recreational Activities	7	6	5	5	3	7	1	3	4,005
R_{20}	Marketing Campaigns	2	7	6	2	5	8	2	2	3,578

The relative importance level of each criterion is determined based on the obtained ranking. To ascertain this, the j-th factor is compared to the (j+1)-th factor. The value is denoted as "sj", as Keršuliene et al. (2010) suggested. Moreover, the "kj" coefficient is calculated in the third step, as seen in equation (1).

$$k_j = \begin{cases} 1 & j = 1 \\ s_j + 1 & j > 1 \end{cases} \qquad \textit{Equation (1)}$$

The fourth step involves the calculation of the *qj* variable. The *qj* variable is calculated as expressed in equation (2).

$$q_j = \begin{cases} 1 & j = 1 \\ \frac{q_{j-1}}{k_j} & j > 1 \end{cases} \qquad \textit{Equation(2)}$$

Table 3. Expert Evaluations (DM1-DM8)

Calculation of Parameters **DM1**							Calculation of Parameters **DM2**						
Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j	Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j
R_1	2,163	1		1,000	1,000	0,106	R_{16}	3,386	1		1,000	1,000	0,098
R_{20}	3,578	2	0,150	1,150	0,870	0,092	R_{14}	5,162	2	0,050	1,050	0,952	0,094
R_2	3,600	3	0,100	1,100	0,791	0,084	R_3	4,051	3	0,050	1,050	0,907	0,089
R_3	4,051	4	0,050	1,050	0,753	0,080	R_2	3,600	4	0,050	1,050	0,864	0,085
R_{14}	5,162	5	0,050	1,050	0,717	0,076	R_1	2,163	5	0,050	1,050	0,823	0,081
R_{16}	3,386	6	0,050	1,050	0,683	0,073	R_{19}	4,005	6	0,050	1,050	0,784	0,077
R_{19}	4,005	7	0,050	1,050	0,650	0,069	R_{20}	3,578	7	0,050	1,050	0,746	0,073
R_6	10,659	8	0,150	1,150	0,566	0,060	R_{18}	9,322	8	0,150	1,150	0,649	0,064
R_{18}	9,322	9	0,100	1,100	0,514	0,055	R_{15}	11,792	9	0,300	1,300	0,499	0,049
R_9	11,999	10	0,050	1,050	0,490	0,052	R_8	11,748	10	0,100	1,100	0,454	0,045
R_8	11,748	11	0,250	1,250	0,392	0,042	R_{10}	11,918	11	0,050	1,050	0,432	0,042
R_{10}	11,918	12	0,050	1,050	0,373	0,040	R_{11}	17,051	12	0,300	1,300	0,332	0,033
R_{15}	11,792	13	0,200	1,200	0,311	0,033	R_{12}	14,926	13	0,050	1,050	0,317	0,031
R_{17}	6,641	14	0,050	1,050	0,296	0,031	R_{13}	15,169	14	0,050	1,050	0,302	0,030
R_{12}	14,926	15	0,300	1,300	0,228	0,024	R_9	11,999	15	0,050	1,050	0,287	0,028
R_{13}	15,169	16	0,050	1,050	0,217	0,023	R_{17}	6,641	16	0,050	1,050	0,273	0,027
R_5	18,101	17	0,050	1,050	0,207	0,022	R_6	10,659	17	0,300	1,300	0,210	0,021
R_4	17,066	18	0,050	1,050	0,197	0,021	R_4	17,066	18	0,200	1,200	0,175	0,017
R_7	19,745	19	0,300	1,300	0,151	0,016	R_5	18,101	19	0,050	1,050	0,167	0,016
R_{11}	17,051	20	0,050	1,050	0,144	0,017	R_7	19,745	20	0,250	1,250	0,134	0,014
Calculation of Parameters **DM3**							Calculation of Parameters **DM4**						
Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j	Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j
R_2	3,600	1		1,000	1,000	0,105	R_1	2,163	1		1,000	1,000	0,109
R_{16}	3,386	2	0,050	1,050	0,952	0,100	R_{20}	3,578	2	0,10	1,100	0,909	0,099
R_3	4,051	3	0,100	1,100	0,866	0,091	R_3	4,051	3	0,1	1,100	0,826	0,090
R_1	2,163	4	0,050	1,050	0,825	0,086	R_2	3,600	4	0,15	1,150	0,719	0,078
R_{19}	4,005	5	0,100	1,100	0,750	0,079	R_{19}	4,005	5	0,05	1,050	0,684	0,075
R_{20}	3,578	6	0,050	1,050	0,714	0,075	R_{16}	3,386	6	0,1	1,100	0,622	0,068
R_6	10,659	7	0,150	1,150	0,621	0,065	R_{14}	5,162	7	0,10	1,100	0,566	0,062
R_{14}	5,162	8	0,050	1,050	0,591	0,062	R_{18}	9,322	8	0,05	1,050	0,539	0,059
R_8	11,748	9	0,200	1,200	0,493	0,052	R_{10}	11,918	9	0,10	1,100	0,490	0,053
R_{18}	9,322	10	0,100	1,100	0,448	0,047	R_8	11,748	10	0,05	1,050	0,466	0,051
R_{15}	11,792	11	0,050	1,050	0,427	0,045	R_{17}	6,641	11	0,10	1,100	0,424	0,046
R_{17}	6,641	12	0,050	1,050	0,406	0,043	R_6	10,659	12	0,20	1,200	0,353	0,039
R_{10}	11,918	13	0,250	1,250	0,325	0,034	R_9	11,999	13	0,10	1,100	0,321	0,035
R_{13}	15,169	14	0,250	1,250	0,260	0,027	R_4	17,066	14	0,25	1,250	0,257	0,028
R_{12}	14,926	15	0,100	1,100	0,236	0,025	R_{15}	11,792	15	0,05	1,050	0,245	0,027
R_{11}	17,051	16	0,300	1,300	0,182	0,019	R_{11}	17,051	16	0,15	1,150	0,213	0,023
R_9	11,999	17	0,050	1,050	0,173	0,018	R_5	18,101	17	0,10	1,100	0,193	0,021
R_4	17,066	18	0,250	1,250	0,139	0,015	R_{12}	14,926	18	0,15	1,150	0,168	0,018
R_5	18,101	19	0,050	1,050	0,132	0,014	R_{13}	15,169	19	0,05	1,050	0,160	0,017
R_7	19,745	20	0,350	1,350	0,098	0,011	R_7	19,745	20	0,20	1,200	0,134	0,016

Calculation of Parameters **DM5**							Calculation of Parameters **DM6**						
Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j	Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j
R_1	2,163	1		1,000	1,000	0,109	R_1	2,163	1		1,000	1,000	0,118
R_{16}	3,386	2	0,15	1,150	0,870	0,095	R_2	3,600	2	0,15	1,150	0,870	0,102
R_{19}	4,005	3	0,1	1,100	0,791	0,087	R_3	4,051	3	0,1	1,100	0,791	0,093
R_{17}	6,641	4	0,1	1,100	0,719	0,079	R_{17}	6,641	4	0,1	1,100	0,719	0,084
R_{20}	3,578	5	0,10	1,100	0,653	0,072	R_{16}	3,386	5	0,10	1,100	0,653	0,077
R_{14}	5,162	6	0,05	1,050	0,622	0,068	R_{14}	5,162	6	0,05	1,050	0,622	0,073
R_2	3,600	7	0,05	1,050	0,593	0,065	R_{19}	4,005	7	0,10	1,100	0,566	0,066
R_3	4,051	8	0,10	1,100	0,539	0,059	R_{20}	3,578	8	0,10	1,100	0,514	0,060
R_9	11,999	9	0,05	1,050	0,513	0,056	R_6	10,659	9	0,15	1,150	0,447	0,053
R_{18}	9,322	10	0,05	1,050	0,489	0,053	R_{15}	11,792	10	0,25	1,250	0,358	0,042
R_{15}	11,792	11	0,25	1,250	0,391	0,043	R_{18}	9,322	11	0,10	1,100	0,325	0,038
R_6	10,659	12	0,05	1,050	0,372	0,041	R_9	11,999	12	0,05	1,050	0,310	0,036
R_{10}	11,918	13	0,15	1,150	0,324	0,035	R_{10}	11,918	13	0,15	1,150	0,269	0,032
R_8	11,748	14	0,10	1,100	0,294	0,032	R_8	11,748	14	0,10	1,100	0,245	0,029
R_{13}	15,169	15	0,25	1,250	0,235	0,026	R_{12}	14,926	15	0,25	1,250	0,196	0,023
R_{12}	14,926	16	0,10	1,100	0,214	0,023	R_{13}	15,169	16	0,10	1,100	0,178	0,021
R_{11}	17,051	17	0,10	1,100	0,195	0,021	R_4	17,066	17	0,05	1,050	0,170	0,020
R_4	17,066	18	0,15	1,150	0,169	0,019	R_5	18,101	18	0,10	1,100	0,154	0,018
R_5	18,101	19	0,10	1,100	0,154	0,017	R_7	19,745	19	0,25	1,250	0,123	0,014
R_7	19,745	20	0,25	1,250	0,123	0,015	R_{11}	17,051	20	0,05	1,050	0,117	0,015
Calculation of Parameters **DM7**							Calculation of Parameters **DM8**						
Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j	Criterion Code	Rank	Order of Importance	S_j	k_j	q_j	w_j
R_{19}	4,005	1		1,000	1,000	0,106	R_{17}	6,641	1		1,000	1,000	0,110
R_{20}	3,578	2	0,150	1,150	0,870	0,092	R_{20}	3,578	2	0,150	1,150	0,870	0,096
R_1	2,163	3	0,100	1,100	0,791	0,084	R_{19}	4,005	3	0,050	1,050	0,828	0,091
R_3	4,051	4	0,050	1,050	0,753	0,080	R_{16}	3,386	4	0,100	1,100	0,753	0,083
R_{14}	5,162	5	0,050	1,050	0,717	0,076	R_{14}	5,162	5	0,100	1,100	0,684	0,075
R_{16}	3,386	6	0,050	1,050	0,683	0,073	R_2	3,600	6	0,100	1,100	0,622	0,069
R_2	3,600	7	0,050	1,050	0,650	0,069	R_3	4,051	7	0,100	1,100	0,566	0,062
R_{17}	6,641	8	0,050	1,050	0,619	0,066	R_1	2,163	8	0,150	1,150	0,492	0,054
R_6	10,659	9	0,150	1,150	0,539	0,057	R_{18}	9,322	9	0,050	1,050	0,468	0,052
R_{18}	9,322	10	0,100	1,100	0,490	0,052	R_9	11,999	10	0,050	1,050	0,446	0,049
R_{15}	11,792	11	0,250	1,250	0,392	0,042	R_8	11,748	11	0,100	1,100	0,406	0,045
R_9	11,999	12	0,050	1,050	0,373	0,040	R_{10}	11,918	12	0,100	1,100	0,369	0,041
R_{10}	11,918	13	0,150	1,150	0,324	0,034	R_{12}	14,926	13	0,250	1,250	0,295	0,033
R_{13}	15,169	14	0,300	1,300	0,250	0,027	R_{13}	15,169	14	0,050	1,050	0,281	0,031
R_{12}	14,926	15	0,100	1,100	0,227	0,024	R_6	10,659	15	0,100	1,100	0,255	0,028
R_4	17,066	16	0,050	1,050	0,216	0,023	R_{15}	11,792	16	0,250	1,250	0,204	0,023
R_8	11,748	17	0,050	1,050	0,206	0,022	R_5	18,101	17	0,100	1,100	0,186	0,020
R_{11}	17,051	18	0,250	1,250	0,165	0,018	R_4	17,066	18	0,050	1,050	0,177	0,020
R_5	18,101	19	0,150	1,150	0,143	0,015	R_{11}	17,051	19	0,050	1,050	0,168	0,019
R_7	19,745	20	0,300	1,300	0,110	0,013	R_7	19,745	20	0,350	1,350	0,125	0,015

The data obtained from decision-makers were individually examined. Then, the general evaluation results were obtained by averaging the scores of the 8 participants. The last stage is to compute the weights of the assessment criteria, symbolized as "wj." This process is executed in accordance with equation (3).

$$w_j = \frac{q_j}{\sum_{k=1}^{n} q_k} \qquad \textit{Equation (3)}$$

At this point, Equation 3, as expressed above, has been utilized. The average weights of the criteria resulting from the evaluation are presented in Table 4.

Table 4. General Averages of Criteria

Criterion Code	Criteria	Mean	Geometric Mean
R_1	***Funding Activities***	***0,094***	***0,091***
R_2	***Conservation/Restoration***	***0,082***	***0,081***
R_3	***Maintenance of Museums***	***0,081***	***0,080***
R_4	Tourism Awareness	0,020	0,020
R_5	Disadvantaged Groups	0,018	0,018
R_6	Employment Support	0,045	0,042
R_7	Refugee Integration	0,014	0,014
R_8	Agricultural Areas	0,040	0,038
R_9	Recycling	0,039	0,037
R_{10}	Wildlife	0,039	0,039
R_{11}	Public Transportation Services	0,021	0,020
R_{12}	Free/Discounted Tickets	0,025	0,025
R_{13}	Free Internet	0,025	0,025
R_{14}	Technology Infrastructure	0,073	0,073
R_{15}	Employee Training Support	0,038	0,037
R_{16}	***Infrastructure and Superstructure***	***0,083***	***0,082***
R_{17}	Holiday Fund	0,061	0,055
R_{18}	Green Energy	0,052	0,052
R_{19}	***Recreational Activities***	***0,081***	***0,080***
R_{20}	***Marketing Campaigns***	***0,083***	***0,081***

The general weight averages of the evaluated criteria within the scope of the research are presented in Table 4. According to this, among the criteria with the highest weights, "Funding Activities" (0.091) and "Infrastructure and Superstructure" (0.082) rank first and second, while "Marketing Campaigns" (0.081) and "Conservation and Restoration" (0.081) share the third position. The difference in weights among these four criteria is very minimal.

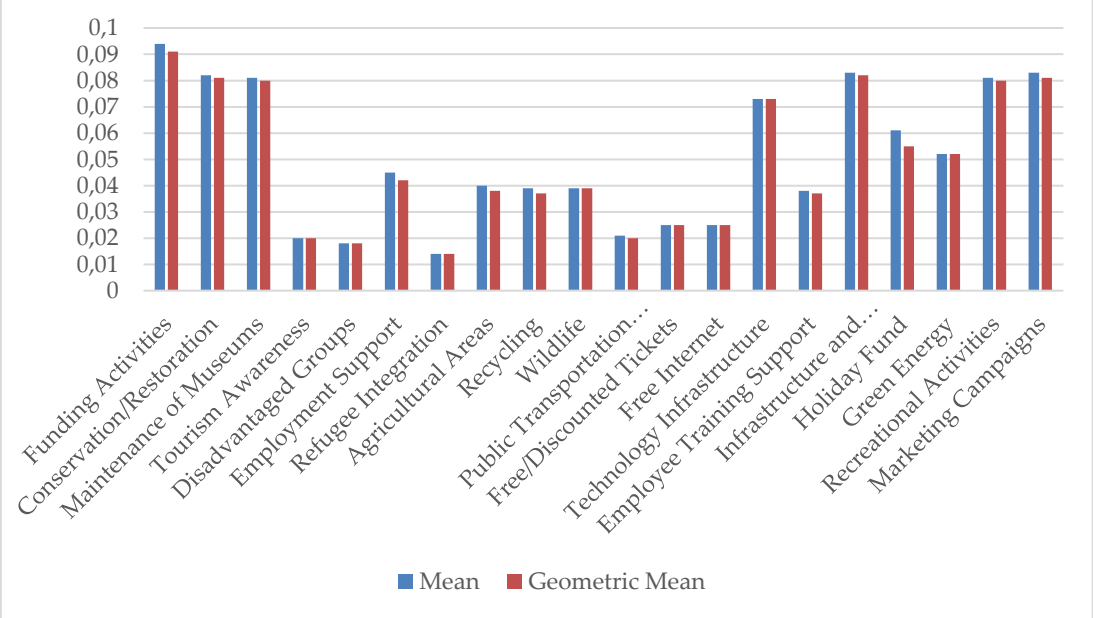

Figure 1. Graph of General Weights of Criteria

The criteria with the lowest weight scores, in descending order, have been determined as follows: "Refugee Integration" (0.014), "Disadvantaged Groups" (0.018), "Tourism Awareness" (0.020), and "Free Public Transportation Services" (0.020). Particularly when examining the weight degrees of the criteria, it is evident that the criteria attributed with the highest importance and thus ranked at the top have weight values that are very close to each other. In this regard, it is possible to say that the criteria ranked first are collectively considered important by the participants.

5. Discussion and Conclusion

In recent years, countries have started taking steps to diversify their economic resources to enhance social welfare. The accommodation tax is another source (Sheng & Tsui, 2009). The revenues generated from the accommodation tax are reflected in society in two ways. First, it is allocated to services directly financed for the community. Second, it replaces the funds previously used to support tourism development, creating new funds for other public uses that benefit the community (such as improving the foreign language skills of local residents, assisting the disadvantaged, etc.) (Mak, 2008).

In addition to contributing to social welfare, revenues generated from the accommodation tax are also utilized in specific areas such as financing infrastructure and superstructure projects (Fronteras, 2017), preserving and restoring natural and cultural heritage sites (Valle et al., 2012), and supporting tourism activities (Çetin, 2014). In this context, the research was conducted due to the absence of a study involving representatives from the public, private sector, and civil society organizations operating in the tourism sector in determining the allocation of funds derived from the accommodation tax. This gap served as the main motivation for conducting the research.

When the results are examined, the six criteria with the highest averages are listed as follows: funding activities, improving infrastructure and superstructure services, preserving and restoring natural and cultural heritage areas, investing in destination marketing efforts, maintaining museums, and creating recreational activity areas. Similar results have been observed in research on determining expenditure areas for accommodation tax and examining how countries use the tax.

Allocating accommodation tax revenues to organize and promote arts, cultural activities, festivals, and other tourism-related events can encourage tourist visits to the destination (Litvin et al., 2006). For example, in Bulgaria, the revenue from this tax is used for the construction and restoration of tourist sites and the organization of regional and nationally significant events and activities. Similarly, in Italy, revenue from the accommodation tax is used to support projects aimed at the continuity of cultural events, exhibitions, and fairs, in addition to urban decoration (Göktaş, 2020). These examples support the "funding activities" criterion, which is identified as the most important value in the research scope. It is believed that expenditures in these areas will create a productive cycle, increasing both accommodation tax revenues and the number of visitors.

As a result of the study, the "improving infrastructure and superstructure services" criterion has been identified as the second-highest criterion. Many countries use the revenue generated from the accommodation tax to improve or implement new projects called tourism services, including infrastructure and superstructure services (Marković, 2017; Watts, 2021). For instance, a portion of the cost of the Olympic Games held in Australia was covered by the accommodation tax (bed tax) introduced during that period (Dwyer & Forsyth, 1999). In Venice, Italy, the museum known as "M9", dubbed as the "first digital museum" and promoted as a "micro-smart city," was constructed using revenue from the accommodation tax (ETOA, 2019). It is a fact that major projects aimed at improving infrastructure and superstructure services will provide a competitive advantage to the destination and enhance its appeal (Sul et al., 2020; Bonn et al., 2016).

Accommodation tax allows visitors to cultural heritage sites to understand the importance and value of heritage preservation. With the financial strength derived from the accommodation tax, policymakers place emphasis on cultural heritage preservation policies and implement projects (Guo & Haupt, 2012;

Chea, 2013). For example, in Spain, revenue from the accommodation tax is used to preserve and restore religious heritage sites, restore museums, and repair historic trails (Palmer & Riera, 2003; Göktaş, 2020).

Within the scope of the research, participants have emphasized the importance of investing the revenue derived from taxes into destination marketing efforts. Similarly, many countries (e.g., Bulgaria, Italy, and Japan) use the revenue from accommodation tax for tourism marketing and promotion (Burns, 2010; Göktaş, 2020; Tovmasyon, 2021; Bovsh et al., 2021). For example, in Bulgaria, one of the expenditure areas of the accommodation tax is the promotion and marketing of tourism products (Local Taxes and Fees Act, 2007). Therefore, accommodation tax can serve as a robust financial resource for destination marketing activities.

As a result of the research, the criteria for offering campaigns for public transportation services, providing free/discounted tickets for museums, exhibitions, and thematic parks, and offering free internet access have relatively lower averages. However, it is observed that some countries implement campaigns that align with these criteria. For instance, in Switzerland, individuals paying the accommodation tax receive a transportation card. With this transportation card, tourists can enjoy various benefits such as free use of public transportation for 15 consecutive days, special discounts on boat trips, discounted tickets for museums and historical sites, and free Wi-Fi services (Departement für Wirtschaft, Soziales und Umwelt des Kantons Basel Stadt, 2018; Office of Economy and Labour (AWA), 2018). Tourists may be willing to pay more for accommodation tax when they perceive a benefit that can provide them with advantages during their travels (Göktaş, 2020). In this context, the results obtained vary when different studies are compared. These differences may stem from the study sample profiles. Representatives of the public, private sector, and civil society organizations participating in the research have expressed different thoughts from tourists, emphasizing the need for tax revenue to be spent on creating permanent structures, restoration and maintenance works, and areas related to destination marketing.

Recently, tourists have started to exhibit more thoughtful behaviors towards social events and developments. In this regard, it has been observed that they are more willing to pay extra for accommodation tax for local language learning, refugee integration, and poverty alleviation (Cetin et al., 2017). However, the results of the research show that representatives of the public and private sector and civil society organizations are cautious about spending the revenue on "refugee integration." The "refugee integration" criterion ranks last with a significant gap. This result is believed to reflect the recent increase in the number of refugees in Türkiye and the economic and social problems that have arisen (Altundeğer & Yılmaz, 2016; Ersoy & Ala, 2019).

Although the criteria of "employee training support" and "employment support" have relatively lower averages as a result of the research, policymakers should carefully consider these criteria because some countries utilize accommodation tax to increase the education level of the local population and create employment opportunities. For example, in Austria, the collected accommodation tax is used as a financial resource for tourism and to support the local population (European Commission, 2017). Spain and Italy use the revenue from this tax to improve the education level of the local population and create employment opportunities (Parker, 2022; Göktaş, 2020). Therefore, policymakers should not overlook the criteria of "employee training support" and "employment support".

6. Limitations and Future Research

This study has several limitations related to determining the priority spending areas of accommodation tax revenue, which provide important research directions for future studies. Firstly, the findings obtained from this research are limited to representatives of public, private sector, and civil society organizations operating in the tourism sector in Şanlıurfa. In future research, comparisons can be made by conducting research with representatives from different destinations using the same or different research methods.

Secondly, this study has compiled the accommodation tax spending area criteria from existing literature. Participants ranked these criteria in order of importance. The sociological and psychological conditions of the participants were not examined in these preference rankings. Therefore, focus groups or in-depth semi-structured interviews can be conducted in future research to analyze sociological and psychological conditions, and the results can be compared.

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