

**PENGARUH PAJAK HOTEL DAN PAJAK RESTORAN TERHADAP  
PENDAPATAN ASLI DAERAH KOTA BANDUNG**

**( Studi pada Badan Pengelolaan Pendapatan Daerah Kota Bandung )**

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**ABSTRAK**

Pajak Hotel dan Pajak Restoran merupakan dua jenis pajak daerah yang potensinya semakin berkembang seiring dengan semakin diperhatikannya komponen pendukung yaitu sektor jasa, pembangunan maupun pariwisata dalam kebijakan peningkatan pembangunan daerah. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pajak hotel dan pajak restoran terhadap pendapatan asli daerah kota Bandung.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan verifikatif. Sampel yang digunakan dalam penelitian ini adalah Laporan Realisasi Anggaran Pemerintah kota Bandung tahun (2013-2017).

Hasil pengujian secara parsial menunjukkan Pajak Hotel tidak berpengaruh secara parsial terhadap Pendapatan Asli Daerah kota Bandung. sedangkan hasil pengujian secara parsial Pajak Restoran , Pajak Restoran berpengaruh secara parsial terhadap Pendapatan Asli Daerah Kota Bandung. Hasil pengujian secara simultan menunjukkan nilai koefisien determinasi antara Pajak Hotel, Pajak Restoran, dan Pendapatan Asli Daerah sebesar 49% berarti Pajak Hotel dan Pajak Restoran memiliki tingkat hubungan yang kuat dengan variabel Pendapatan Asli Daerah kota Bandung sebesar 49%. Dengan demikian Pajak Hotel dan Pajak Restoran berpengaruh secara simultan terhadap Pendapatan Asli Daerah kota Bandung.

**Kata kunci : Pajak Hotel, Pajak Restoran, Pendapatan Asli Daerah**

**THE EFFECT OF HOTEL TAX AND RESTAURANT TAX ON REGIONAL  
REVENUE IN BANDUNG CITY**

**( Study on the Badan Pengelolaan Pendapatan Daerah Kota Bandung )**

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**ABSTRACT**

*Hotel Taxes and Restaurant Taxes are two types of regional taxes whose potential is growing along with the increasing attention of supporting components, namely services, development and tourism in the policy of increasing regional development. The purpose of this study was to determine the effect of hotel tax and restaurant tax on the regional income of Bandung city.*

*The method used in this research is descriptive and verification method. The sample used in this study is the Bandung City Government Budget Realization Report year (2013-2017).*

*The partial test results show the value of Hotel Tax significance of  $0.940 > 0.05$ , it can be concluded that Hotel Tax does not have a partial effect on the Regional Original Revenue of the city of Bandung. while the restaurant tax significance value is  $0,000 < 0,05$ , so it can be concluded that the restaurant tax has a partial effect on the original regional income of the city of Bandung. Simultaneous testing results are shown in the correlation coefficient of  $0.700$  and the test results of the coefficient of determination show a level of strong relationship with the variable Regional Revenue of the city of Bandung at  $49\%$ . Thus Hotel Taxes and Restaurant Taxes simultaneously affect the Regional Original Revenue of the city of Bandung.*

***Keywords: Hotel Tax, Restaurant Tax, Regional Revenue***

*Hotel Taxes and Restaurant Taxes are two types of regional taxes whose potential is growing along with the increasing attention of supporting components, namely services, development and tourism in the policy of increasing regional development. Regional development is a systematic form of business from national development wherein its implementation requires the existence of a fundamentally active role from the government, private sector and community groups to improve the welfare of regional communities and continuously used to analyze the conditions and implementation of regional development that is increasingly developing and required to able to increase local revenue. The purpose of this study was to determine the effect of hotel tax and restaurant tax on the regional income of Bandung city partially and simultaneously.*

*The method used in this research is descriptive and verification method. The sample used in this study is the Bandung City Government Budget Realization Report year (2013-2017).*

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