

ABSTRAK

Irma Suryani (61170106) Analisis Kontribusi Pajak Hotel Pada Suku Badan Pajak dan Retribusi Daerah

Badan Pajak dan Retribusi Daerah Provinsi DKI Jakarta merupakan salah satu perangkat daerah yang mempunyai tugas mengelola pendapatan daerah dan retribusi daerah. Objek pajak dalam penelitian ini yaitu pajak hotel, Penelitian Analisis Kontribusi Pajak Hotel Pada Suku Badan Pajak dan Retribusi Daerah Tahun 2012-2016 merupakan penelitian kualitatif. Metode pengumpulan data yang digunakan yaitu observasi dan wawancara. Hasil penelitian menunjukkan kontribusi pajak hotel terhadap penerimaan Pendapatan Asli Daerah tahun 2012 sebesar 4,67% tahun 2013 mengalami penurunan sebesar 0,30% tahun 2014 mengalami peningkatan sebesar 0,06% , tahun 2015 mengalami penurunan sebesar 0,64 dan tahun 2016 mengalami peningkatan sebesar 0,17.

Kata kunci: Pajak Hotel, Kontribusi

ABSTRACT

Irma Suryani (61170106) *Analisysof Hotel Tax Contribution at Local Tax and Retribution Agency of DKI Jakarta Province*

Regional Tax and Retribution Agency of DKI Jakarta Province is one of the regional tools and apparatus of taxation which have duty to manage regional income and regional retribution in DKI Jakarta Province. Tax object in this research is Hotel Tax. Research Analysis of Hotel Tax Contribution to Local Original Revenue At Regional Tax and Retribution Agency of DKI Jakarta Province 2012-2016 is qualitative research. Data collection methods used were observation, interview and documentation study. The research results show the contribution of Hotel Tax to PAD revenue in 2012 amounted to 4.67%. In 2013 it decreased by 0.30 points (4.37%), in 2014 it increased by 0.06 points (4.43%), in 2015 decreased by 0.64 points (3.79%), and year 2016 increased by 0.17 points (3.96%). It means that the contribution of Hotel Tax to PAD revenue is still fluctuating.

Keywords : *Hotel Tax, Contribution*