**Pengaruh Pajak Hotel, Pajak Restoran, Pajak Reklame, dan Pajak Penerangan Jalan Terhadap Pendapatan Asli Daerah**

**(Studi Empiris Kab/Kota Provinsi Sumatera Barat)**

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**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui pengaruh pajak hotel, pajak restoran, pajak reklame, dan pajak penerangan jalan terhadap pendapatan asli daerah Kab/Kota di Provinsi Sumatera Barat. Populasi dari penelitian ini adalah semua Kab/Kota di Provinsi Sumatera Barat periode 2010- 2013. Teknik pengambilan sampel yang digunakan metode sensus, yaitu 19 Kab/Kota di Provinsi Sumatera Barat. Teknik analisis data yang digunakan regresi linear berganda. Hasil penelitian menunjukkan pajak hotel, pajak restoran, dan pajak penerangan jalan berpengaruh signifikan terhadap pendapatan asli daerah, tetapi pajak reklame tidak berpengaruh signifikan terhadap pendapatan asli daerah.

***KATA KUNCI : Pajak Hotel, Pajak Restoran, Pajak Reklame, Pajak Penerangan Jalan, Pendapatan Asli Daerah***

***The Effect of Hotel Tax, Restaurant Tax, Advertisement Tax, and Street Lighting Tax On Local Revenue***

***(Empirical studies district/city of West Sumatra province)***

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***Abstract***

*The purpose of this research is to examine the effect of hotel tax, restaurant tax, advertisement tax, and street lighting tax on local revenue in the district / city of West Sumatra province. The populations of this research are all of district / city in West Sumatera in the period of 2010-2013. The sampling technique used sensus method, in order this study obtained 19 district / city in West Sumatra province. Technique of analysis data used multiple linier regression. The results showed that hotel tax, restaurant tax and street lighting tax are significant effect on local revenue, but the advertisement tax has insegnificant effect on local revenue.*

***KEYWORDS: Hote Tax, Restaurant Tax, Advertisement Tax, Street Lighting Tax, Local Revenue***