

PENGARUH PAJAK RESTORAN, PAJAK HOTEL DAN PAJAK HIBURAN TERHADAP PENDAPATAN ASLI DAERAH

(Studi Empiris pada Kabupaten/Kota di Provinsi Sumatera Barat periode 2014-2018)

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ABSTRAK

Penelitian ini bertujuan untuk membuktikan secara empiris : 1) pengaruh Pajak Restoran terhadap Pendapatan Asli Daerah di Provinsi Sumatera Barat, 2) Pengaruh Pajak Hotel terhadap Pendapatan Asli Daerah di Provinsi Sumatera Barat, 3) Pengaruh Pajak Hiburan terhadap Pendapatan Asli Daerah di Provinsi Sumatera Barat

Populasi dalam penelitian ini adalah seluruh Kabupaten/Kota di Provinsi Sumatera Barat periode 2014-2018 dengan metode penarikan sampel menggunakan sampling jenuh atau sensus. Jumlah sampel sebanyak 95 laporan keuangan dari 19 Kabupaten/Kota di Provinsi Sumatera Barat. Data yang digunakan dalam penelitian ini yaitu data sekunder. Analisis dilakukan dengan menggunakan analisis regresi berganda dengan bantuan program SPSS.

Hasil analisis menunjukkan bahwa variabel Pajak Restoran pengaruh terhadap Pendapatan Asli Daerah di Provinsi Sumatera Barat., Variabel Pajak Hotel dan Pajak Hiburan tidak berpengaruh terhadap Pendapatan Asli Daerah di Provinsi Sumatera Barat.

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

**THE INFLUENCE OF RESTAURANT TAX, HOTEL TAX AND ENTERTAINMENT TAX ON REGIONAL ORIGINAL INCOME
(Empirical Study of Regencies / Cities in West Sumatra Province for the 2014-2018 period**

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ABSTRACT

This study aims to empirically prove: 1) the effect of Restaurant Taxes on Regional Original Revenue in West Sumatra Province, 2) The Effect of Hotel Tax on Regional Original Revenue in West Sumatra Province, 3) The Effect of Entertainment Tax on Regional Original Revenue in West Sumatra Province

The population in this study were all regencies / cities in West Sumatra Province in the 2014-2018 period with the sampling method using saturated or census sampling. The total sample of 95 financial statements from 19 districts / cities in West Sumatra Province. The data used in this study are secondary data. The analysis was performed using multiple regression analysis with the help of the SPSS program.

The results of the analysis show that the Restaurant Tax variable influences the Original Revenue in the Province of West Sumatra. The variable Hotel Tax and Entertainment Tax does not affect the Local Revenue in the Province of West Sumatra.

Keywords: Restaurant Tax, Hotel Tax, Entertainment Tax, Local Revenue