

ABSTRAK

Tujuan penelitian untuk Untuk mengetahui kontribusi dan efektivitas pajak hotel dan restoran terhadap peningkatan pendapatan asli daerah Kabupaten Bogor. Penelitian yang dilakukan adalah studi kasus sistem pemungutan pajak hotel dan restoran di BAPPENDA Kab. Bogor. Pengumpulan data menggunakan studi pustaka, wawancara, dan dokumentasi. Sumber data yaitu data primer dan data sekunder. Metode penelitian yaitu kualitatif deskriptif dengan analisis kontribusi dan analisis efektivitas. Hasil penelitian menunjukkan bahwa kontribusi pajak hotel terhadap PAD Kabupaten Bogor tergolong tidak mempunyai berkontribusi, dimana besarnya diantara 0,00% - 10% dan rata-rata tingkat efektivitas pajak hotel sebesar 127,53% dengan kriteria sangat efektif, dan total kontribusi pajak restoran terhadap PAD Kabupaten Bogor berada pada persentase 0,00% - 10% dengan rata-rata kontribusi 4,90% yang tergolong sangat kurang. dan tingkat efektivitas pajak restoran sangat efektif dengan rata-rata efektivitasnya sebesar 121,59%. Secara keseluruhan kontribusi pajak hotel dan pajak restoran pada tahun 2018-2021 tidak memberikan kontribusi apapun terhadap Pendapatan Asli Daerah (PAD) Kabupaten Bogor sedangkan tingkat efektivitas pajak hotel dari tahun 2018- 2021 tergolong "Sangat Efektif" dan tingkat efektivitas pajak restoran dari tahun 2018- 2021 tergolong "Sangat Efektif" sehingga mampu mempengaruhi Pendapatan Asli Daerah (PAD) Kabupaten Bogor.

Kata Kunci: Kontribusi, Efektivitas, Pajak Hotel, Pajak Restoran, Pendapatan Asli Daerah

ABSTRACT

The aim of the study was to determine the contribution and effectiveness of hotel and restaurant taxes on increasing local revenue for Bogor Regency. The research being conducted is a case study of the hotel and restaurant tax collection system in BAPPENDA Kab. Bogor. Collecting data using literature, interviews, and documentation. Data sources are primary data and secondary data. The research method is descriptive qualitative with contribution analysis and effectiveness analysis. The results of the study show that the hotel tax contribution to Bogor Regency's PAD is classified as having no contribution, where the amount is between 0.00% - 10% and the average hotel tax effectiveness rate is 127.53% with very effective criteria, and the total contribution of restaurant taxes to Bogor Regency's PAD is at a percentage of 0.00% - 10% with an average contribution of 4.90% which is classified as very lacking. and the level of effectiveness of restaurant taxes is very effective with an average effectiveness of 121.59%. Overall, the contribution of hotel tax and restaurant tax in 2018-2021 does not make any contribution to Bogor District's Local Revenue (PAD), while the level of effectiveness of hotel tax from 2018-2021 is classified as "Very Effective" and the level of effectiveness of restaurant tax from 2018- 2021 is classified as "Very Effective" so that it can influence Bogor Regency's Regional Original Revenue (PAD).

Keywords: *Contribution, Effectiveness, Hotel Tax, Restaurant Tax, Regional Original Revenue.*