

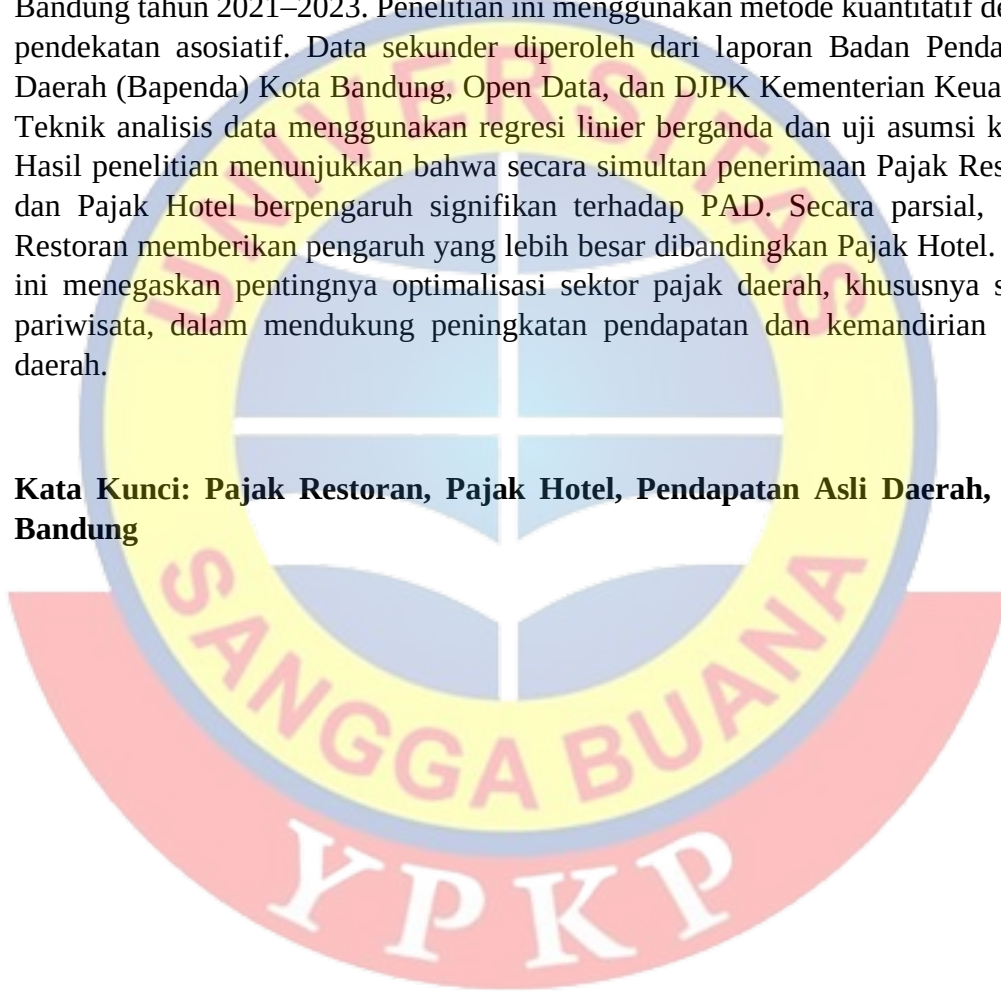
ABSTRAK

PENGARUH PENERIMAAN PAJAK RESTORAN DAN PAJAK HOTEL TERHADAP PENDAPATAN ASLI DAERAH

(2021-2023)

Penelitian ini bertujuan untuk menganalisis pengaruh penerimaan Pajak Restoran dan Pajak Hotel terhadap Pendapatan Asli Daerah (PAD) di Kota Bandung tahun 2021–2023. Penelitian ini menggunakan metode kuantitatif dengan pendekatan asosiatif. Data sekunder diperoleh dari laporan Badan Pendapatan Daerah (Bapenda) Kota Bandung, Open Data, dan DJPK Kementerian Keuangan. Teknik analisis data menggunakan regresi linier berganda dan uji asumsi klasik. Hasil penelitian menunjukkan bahwa secara simultan penerimaan Pajak Restoran dan Pajak Hotel berpengaruh signifikan terhadap PAD. Secara parsial, Pajak Restoran memberikan pengaruh yang lebih besar dibandingkan Pajak Hotel. Hasil ini menegaskan pentingnya optimalisasi sektor pajak daerah, khususnya sektor pariwisata, dalam mendukung peningkatan pendapatan dan kemandirian fiskal daerah.

Kata Kunci: Pajak Restoran, Pajak Hotel, Pendapatan Asli Daerah, Kota Bandung



ABSTRACT

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

(2021-2023)

This study aims to analyze the effect of Restaurant Tax and Hotel Tax revenues on the Regional Original Revenue (PAD) in Bandung City during the 2021–2023 period. This research applies a quantitative method with an associative approach. Secondary data were obtained from the Regional Revenue Agency (Bapenda), Open Data, and the Ministry of Finance's DJPK portal. The data analysis technique used is multiple linear regression with classical assumption tests. The results show that Restaurant Tax and Hotel Tax revenues simultaneously have a significant effect on PAD. Partially, Restaurant Tax has a stronger influence than Hotel Tax. These findings highlight the importance of optimizing regional tax potential, especially in the tourism sector, to support increased local revenue and fiscal independence.

Keywords: Restaurant Tax, Hotel Tax, Regional Original Revenue, Bandung City