

SUMMARY

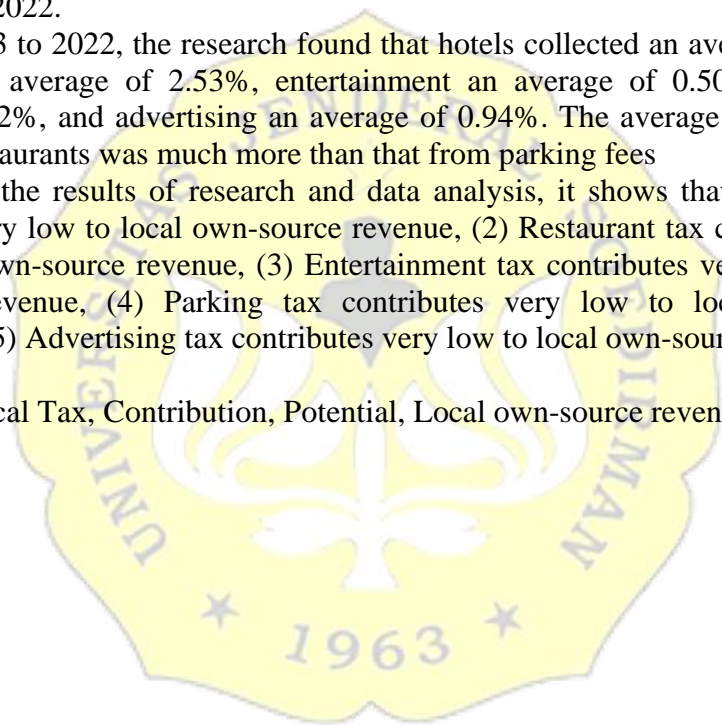
The purpose of this research is to ascertain the percentage of Kuningan Regency's own-source income that comes from hotel, restaurant, entertainment, parking, and advertising taxes. This research takes the title: "Analysis of The Contributions and Potential of Hotel Tax, Restaurant Tax, Entertainment Tax, Parking Tax, and Advertising Tax to Local Own-Source Revenue In Kuningan Regency".

The methodology of this study is descriptive quantitative analysis. Hotel, restaurant, entertainment, parking, and advertising tax receipts from the Kuningan Regency Local Revenue Service serve as the data source. The samples in this study were Kuningan Regency's hotel, restaurant, entertainment, parking, and advertising taxes in 2013-2022.

From 2013 to 2022, the research found that hotels collected an average of 1.34%, restaurants an average of 2.53%, entertainment an average of 0.50%, parking an average of 0.12%, and advertising an average of 0.94%. The average contribution to taxes from restaurants was much more than that from parking fees

Based on the results of research and data analysis, it shows that: (1) Hotel tax contributes very low to local own-source revenue, (2) Restaurant tax contributes very low to local own-source revenue, (3) Entertainment tax contributes very low to local own-source revenue, (4) Parking tax contributes very low to local own-source revenue, and (5) Advertising tax contributes very low to local own-source revenue.

Keywords: Local Tax, Contribution, Potential, Local own-source revenue



RINGKASAN

Tujuan dari penelitian ini adalah untuk mengetahui persentase pendapatan asli daerah Kabupaten Kuningan yang berasal dari pajak hotel, restoran, hiburan, parkir, dan reklame. Penelitian ini mengambil judul: “Analisis Kontribusi dan Potensi Pajak Hotel, Pajak Restoran, Pajak Hiburan, Pajak Parkir, dan Pajak Reklame Terhadap Pendapatan Asli Daerah di Kabupaten Kuningan”.

Metodologi penelitian ini adalah deskriptif analisis kuantitatif. Penerimaan pajak hotel, restoran, hiburan, parkir, dan reklame dari Dinas Pendapatan Daerah Kabupaten Kuningan dijadikan sebagai sumber data. Sampel dalam penelitian ini adalah pajak hotel, restoran, hiburan, parkir, dan reklame Kabupaten Kuningan tahun 2013-2022.

Pada tahun 2013 sampai 2022, ditemukan bahwa pajak hotel mengumpulkan rata-rata 1,34%, pajak restoran rata-rata 2,53%, pajak hiburan rata-rata 0,50%, pajak parkir rata-rata 0,12%, dan pajak reklame rata-rata 0,94%. Kontribusi rata-rata untuk pajak dari restoran jauh lebih banyak daripada kontribusi dari biaya parkir.

Berdasarkan hasil penelitian dan analisis data menunjukkan bahwa: (1) pajak hotel berkontribusi sangat kecil terhadap pendapatan asli daerah, (2) pajak restoran berkontribusi sangat kecil terhadap pendapatan asli daerah, (3) pajak hiburan berkontribusi sangat kecil terhadap pendapatan asli daerah, (4) pajak parkir berkontribusi sangat kecil terhadap pendapatan asli daerah, dan (5) pajak reklame berkontribusi sangat kecil terhadap pendapatan asli daerah.

Kata Kunci: Pajak Daerah, Kontribusi, Potensi, Pendapatan Asli Daerah