

ABSTRAK

Penelitian yang saya lakukan bertujuan untuk menguji dan menganalisis pengaruh Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB), Pajak Bumi dan Bangunan (PBB), Pajak Hotel dan Pajak Restoran terhadap Pendapatan Asli Daerah (PAD) pada Kabupaten/Kota Provinsi Jawa Tengah periode 2015-2019. Populasi penelitian ini yaitu Kabupaten/Kota di Provinsi Jawa Tengah, dengan banyak 175 sampel pengamatan. Metode analisis data dilakukan dengan teknik deskriptif dimana data diperoleh dari Badan Pemeriksa Keuangan (BPK) Jawa Tengah. Data berupa laporan realisasi penerimaan pajak kemudian data diolah menggunakan aplikasi SPSS Ver 20. Hasil penelitian dengan spss 20 menggunakan metode regresi linier berganda menunjukkan bahwa Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) serta Pajak Bumi dan Bangunan (PBB) terdapat pengaruh positif signifikan terhadap Pendapatan Asli Daerah (PAD). Sedangkan Pajak Hotel, serta Pajak Restoran tidak berpengaruh terhadap PAD.

Kata Kunci : Pajak Hotel, Pajak Bumi dan Bangunan (PBB), Pajak Restoran, Bea Perolehan Hak atas Tanah dan Bangunan (BPHTB) dan Pendapatan Asli Daerah (PAD).

ABSTRACT

The research that I conducted aims to examine and analyze the effect of the Customs on Land and Building Rights Acquisition (BPHTB), Land and Building Tax (PBB), Hotel Tax and Restaurant Tax on Regional Original Income (PAD) in Regency/City Central Java Province period 2015 -2019. The population of this study is the Regency/City in Central Java Province, with a total of 175 observation samples. The data analysis method was carried out using descriptive techniques where data were obtained from the Central Java Supreme Audit Agency (BPK). The data is in the form of a report on the realization of tax revenues and then the data is processed using the SPSS Ver 20 application. The results of the study with the SPSS 20 using multiple linear regression methods indicate that the Land and Building Rights Acquisition Fee (BPHTB) and Land and Building Tax (PBB) have a significant positive effect on Regional Original Income (PAD). Meanwhile, Hotel Tax and Restaurant Tax have no effect on PAD.

Keywords: *Hotel Tax, Land and Building Tax (PBB), Restaurant Tax, Customs on Acquisition of Land and Building Rights (BPHTB) and Local Revenue (PAD).*