

## **ABSTRACT**

*The tourism sector is a sector that is considered capable of driving the regional economy where this sector is one of the sources of Regional Original Revenue. The Special Region of Yogyakarta is one of the regions that has great tourism potential. In the tourism sector, there is a difference between the number of tourist objects and the number of tourist visits generated in the regencies / cities in the Special Region of Yogyakarta, which shows that the number of tourist objects is not proportional to the number of tourist visits where these two variables are components in encouraging an increase in Regional Original Revenue (PAD), especially in the tourism sector.*

*This study aims to determine how the influence of the number of tourists, the number of tourist objects, and hotel and restaurant taxes on Regional Original Revenue (PAD) in the tourism sector in the Special Region of Yogyakarta for the period 2010-2019. The population that becomes the object of research is the district / city in DIY. The data used in this study are secondary data taken from the Central Statistics Agency (BPS) and the DIY Tourism Office. In this study using panel data analysis with the Generalize Least Square Model (GLS).*

*The results of this study indicate that the variable number of tourist visits has a negative and insignificant effect on local revenue in the tourism sector. The variable number of tourist objects has a positive and insignificant effect on local revenue in the tourism sector. Meanwhile, the Hotel and Restaurant Tax variable has a positive and significant effect on the Local Revenue of the tourism sector of the Special Region of Yogyakarta Province for the 2010-2019 period.*

***Keywords: number of tourists, number of tourist attractions, hotel and restaurant taxes, local revenue in the tourism sector, Generalize Least Square***