

ABSTRACT

Indonesian government implements policy of regional autonomy to facilitate local governments in order to manage local affairs independently. Semarang City is one of the regions that implements policy of regional autonomy and requires a lot of funds to finance the development in its area. One of the potentials in Semarang City to finance its regional expenditure comes from hotel and restaurant taxes, which are expected to contribute significantly to PAD. The purposes of this study are (1) To know the effectiveness of hotel tax and restaurant tax of Semarang City (2) To know the efficiency of hotel tax and restaurant tax (3) To know the contribution of hotel tax and restaurant tax to local revenue.

This research uses quantitative descriptive method, with interview technique and documentation as data collection technique. The data used in this research are hotel and restaurant tax budget year 2011-2016, hotel and restaurant tax realization year 2011-2016, hotel tax and restaurant tax expense year 2011-2016, and realization of original regional income in 2011-2016. The data were analyzed using time series in determining effectiveness analysis, efficiency analysis, and contribution analysis.

Based on the results of the research above can be concluded (1) The effectiveness of hotel tax and restaurant tax fluctuation and included in the category very effective with the highest hotel tax rate of 122% and restaurant taxes highest by 139% (2) The average rate of tax efficiency of the hotel is included in the efficient category, but the average level of tax efficiency of the restaurant belongs to the category of inefficiency because its collection costs exceed 5% of tax revenues (3) The contribution of hotel and restaurant tax on the original regional income includes in the category of less contribute because the realization of the tax has not reached 20% of the original revenue area.

Keywords : *Hotel Tax, Restaurant Tax, Regional Income, Effectiveness, Efficiency, Contribution*