

ABSTRACT

Hotel tax and restaurant tax have a very important role to increase local revenue used to regional development. Tax can be used as a reliable income by the local government due to its forced. The objective of this study is to get empirical evidence about the influence of hotel tax and restaurant tax on local revenue in Semarang.

This study uses secondary data from local revenue budget realization reports. The sample of this research are the regional revenue per month from the hotel tax, restaurant tax and local revenues Semarang contained in the Department of Finance and Asset Management during 2011 to 2015.

The population in this study consist of all hotel tax and restaurant tax as independet variables and local revenues as dependet variables. Sampling method used is method of census of the Department of Finance and Asset Management Semarang. A total sample of 57 samples were used in this analysis. The data is analyzed using multiple linear regression analysis.

The empirical results of this study show that only restaurant tax influence on local revenue. Restaurant tax on local revenue is positive and significant. Meanwhile hotel tax has no effect on local revenue. Hotel tax on local revenue is negative and no significant.

Keyword: hotel tax, restaurant tax, local revenue