ABSTRACT

Since the period of fiscal decentralization and regional autonomy, which began in 2000 each region is required to be able to dig a source of revenue to build its own region. Therefore, to increase the independence of the region, the region may seek an increase the Local Revenue (PAD). The greatest and the potential of the income from PAD is a sector of regional tax revenue. Although nominally regional tax revenue is increasing but the contribution of regional tax revenues to PAD is still small. This study are purposely to identify the effect of total population, inflation of rate, and the PDRB to regional tax revenue kabupaten and cities in Central Java province during the period 2011-2014

The analysis method applied in this research with multiple regression analysis. were estimated by the method of ordinary least squares (OLS-Ordinary Least Square). The data of which this research is secondary data obtained from the Center Statistics Organization (BPS) Central Java Province. The data of which use the pooling technique, which is a combination of time series data (time series) for 4 (four) years is 2011-2014 and data cross section data (cross section) from 35 kabupaten / cities in Central Java province, so have 140 research objects the pooling technique are used to examine the samples that have been collected.

The analysis showed that a variable total of the population have a positive effect but not significant to the regional tax revenues, and the other independent variables, which are PDRB constant prices and the inflation rate have a significant and positive effect on the regional tax revenues of the kabupaten / cities in Central Java province.

Key words : Regional Tax Revenues, Total Population, Inflation Rate, PDRB