

## **ABSTRACT**

*Regional economic development in city government are the starting point so that the implementation of regional development is expected to be more aware of the potential and what the needs of the region. Through decentralization, the central government makes a policy where local governments are given the power to manage their finances or their respective regions are better known as decentralization. Consequence of the implementation of regional autonomy that each area is required to increase Pendapatan Asli Daerah (PAD) to finance its own domestic affairs. PAD among other sources of revenue comes from local tax levies. Local taxes consist of: the Provincial Tax and Tax District / City. One type of Tax District / Municipal is Hotel Tax. As the capital of Central Java Province, Semarang is known as the City of Industry, Trade and Services. With the rapid development of adequate hospitality in Semarang City today, are expected to contribute to local revenues through Hotel Taxes income. To optimize its role as a pillar of local revenues, need to be considered factors, such as: number of tourists, the hotel, the amount of hotel occupancy rate, and the rate of inflation, which fluctuates during the last 2001-2010 years.*

*Population used in this study is all the data of Hotel Tax in Semarang City for the year 2001-2010. For the sample in this study using existing data availability (saturated sample) in that the data of Hotel Tax in Semarang City for the year 2001-2010. Analysis tools used in this study is the multiple regression with Hotel Tax revenue as the dependent variable and four independent variables, namely the number of tourists, the number of hotels, hotel occupancy rates, and the rate of inflation. The data used are secondary data during the years 2001-2010 obtained from the Badan Pusat Statistik (BPS) of Central Java Province, Dinas Pengelolaan Keuangan dan Aset Daerah (DPKAD) of Semarang City, dan Dinas Kebudayaan dan Pariwisata of Central Java Province.*

*The results of this study indicated that the number of tourists, the number of hotel, hotel occupancy, and the rate of inflation had no effect on tax revenue the City Hotel in Semarang.*

*Key words: PAD, Local Tax, Hotel Tax, the city of Semarang*