

## **ABSTRACT**

*This study aims to determine the influence of the number of tourists, the number of hotels and hotel occupancy tax revenue to the City Hotel in Yogyakarta in period from 2001 to 2011.*

*The analytical method used in this research is descriptive analysis and multiple linear regression analysis. Descriptive analysis explains the description of the data that comprises the study of the number of tourists, the number of hotels and hotel occupancy tax revenue to the City Hotel in Yogyakarta from the year 2001 to 2011. While the multiple linear regression analysis is used to prove the hypothesis of the influence of the number of tourists, the number of hotels and hotel occupancy rates for hotel tax revenue.*

*The results showed a positive influences of tourist numbers and hotel occupancy rates for hotel tax revenue in the city of Yogyakarta. This means that the higher the number of tourists and hotel occupancy rates, the higher the tax revenue in the city of Yogyakarta. The findings of the study also generate that amount of hotel tax is not a positive influence in the city of Yogyakarta. This means a lot of the small number of hotels will not affect the size of the tax revenue in the city of Yogyakarta.*

*Keywords: Hotel Tax Revenues, The Number Of Tourists, The Number Of Hotels, The Occupancy Rate Of Hotels, Yogyakarta*