ABSTRACT

Tax is one main government revenue, because role of the tax revenue are enormous, primaly to support succes development at the national and region. One of domestic tax revenue is advertisement tax. Advertisement tax is the main revenue of Kabupaten Semarang. This was prove during the 2000-2009 for the advertisement tax increase

The purpose of this research is to measure effect the population, number of industries and GDP to advertisement tax in Kabupaten Semarang. The result of this research is expected can contribute to benefit and input local government district in particular Kabupaten Semarang. The research method used is multiple linear regression.

The result of regression analysis show total industries and GDP is significant at $\alpha = 10$ percent of tax advertisement, while the total population is not significant. Simultaneous test results showed that overall independent variables (total population, total industries, and GDP) simultaneously to show its effect on advertisement tax revenue. R-Square value of 0,979 which mean 97,9 percent of advertising tax revenue variation can be explain from third variation of the independent variables, while the remaining 2,1 percent is explained by other factor beyond the model.

Key word : Advertisement Tax, Total Population, Total Industries, GDP and Kabupaten Semarang