

## **ABSTRACT**

*Hotel tax is the one's tax of revenue that very important in Gunungkidul regency. It's for territory revenue source or Native revenue Hotel. Tax hopes become priority source revenue because condition and territory potential (lay out ) in Gunungkidul regency is support or potential.but in the fact, Hotel Tax in Gunungkidul regency is very bad. It's indicate from value and growth from year to year (2005 – 2009) is decreasing and negative growth value. Beside that, diferent (infact ) between realization hotel tax of revenue with hotel tax of reneue it happen. It's indicate that potential hotel tax is not territory source revenue yet .*

*The purpose from this research is for knows how big hotel tax potential in Gunungkidul regency and how far the government take care for increase hotel tax potential and some of the aspect for the increase that. To show that hotel tax potential used method which include tax rate of hotel tax, average rate of rooms, amount of day and amount of romms in the hotel.*

*The result of research indicate that potential revenue and value of hotel tax is very big, above of realization hotel tax of revenue value. Measuring of this comparison can be observe from effectiveness hotel tax that the value always decrease from year to year (2005 – 2009 )even the value not more than 5% every year. Result of research indicate that hotel tax in Gunungkidul regency still far from the good quality. Both management system and some action as support the government for the hotel tax increase.*

*Keyword : Hotel Tax, Potential Hotel Tax, Tax's Revenue of Hotel, Effectiveness Hotel Tax, Gunungkidul Regency.*