

## **ABSTRACT**

*Hotel tax is one of regional taxes that classified as Genuine Regional Revenue which expected to be one of fund resources to perform the district and/or city government and development. It becomes one of the regional taxes that its contribution to Genuine Regional Revenue is the highest, and represents 70% as total regional revenue. Potentially the extent of hotel tax is influenced by Regional Gross Domestic Product on trade and public services sectors, occupancy rate, and tax policies of the regional government.*

*This study is focused to analyze the potential and effectivity of hotel tax revenue and its relationship with the influencing factors in Semarang city. The literature review method was used in regression method, by using secondary data from the related resources. The influences of four dependent variables: Regional Gross Domestic Product, Occupancy rate, Tax Power, and tax effectivity on hotel tax revenue as the independent variable were analyzed. Data was analyzed with descriptive statistic and multiple regression technique. The results are Regional Gross Domestic Product, occupancy rate, tax power, and tax effectivity have a positive and statistically significant on hotel tax revenue.*

*Advice that was taken after having this research hopefully Semarang cities government become more active in taking hotel tax, because hotel tax gives big income to Semarang cities PDRB. For the taxes worker should be chosen which have dicipline and didn't do corruption, and work hard for doing his responsibilities in their works.*

*Key Word : Semarang city, hotel tax, revenue potential, effectivity, tax effort*