

ABSTRAK

Otonomi daerah merupakan pemberdayaan daerah dalam pengambilan keputusan daerah yang lebih leluasa untuk mengelola sumber daya yang dimiliki dengan potensi dan kepentingan daerah itu sendiri. Kemampuan keuangan daerah harus ditingkatkan salah satunya melalui sumber penerimaan pelaksanaan pemungutan pajak pajak, diantaranya pajak hotel, pajak restoran, pajak hiburan dan pajak reklame. Pengenaan pajak hotel, pajak restoran, pajak hiburan dan pajak reklame disuatu daerah kabupaten/kota harus terlebih dahulu menerbitkan peraturan daerah tentang pajak reklame yang akan menjadi landasan hukum operasional dalam teknis pelaksanaan pengenaan dan pemungutan pajak hotel, pajak restoran, pajak hiburan dan pajak reklame guna untuk meningkatkan Pendapatan Asli Daerah khususnya di Kabupaten Lumajang melalui pajak daerah. untuk mengetahui apakah ada pengaruh penerimaan pajak reklame dan pajak restoran secara simultan terhadap pendapatan asli daerah di Kabupaten Lumajang. Jenis dan sumber data menggunakan pendekatan kuantitatif dengan data sekunder berupa time series, yang mana diperoleh dari arsip pemerintah yakni Badan Pendapatan Daerah Kabupaten Lumajang periode 2012-2020. Variabel penelitian terdiri dari variabel dependen yaitu pendapatan asli daerah (Y) dan variabel independen yaitu pajak hotel (X1), pajak restoran (X2), pajak Hiburan (X3) dan pajak reklame (X4) . Data yang telah terkumpul dianalisis menggunakan regresi linear berganda.

Kata kunci : pajak hotel, pajak restoran, pajak hiburan, pajak reklame, PAD

ABSTRACT

Regional autonomy is the empowerment of regions in making regional decisions that are more flexible to manage their resources with the potential and interests of the region itself. Regional financial capacity must be improved, one of which is through revenue sources from the implementation of tax collection, including hotel taxes, restaurant taxes, entertainment taxes and advertisement taxes. The imposition of hotel tax, restaurant tax, entertainment tax and advertisement tax in a regency/city area must first issue a regional regulation on advertisement tax which will become the operational legal basis in the technical implementation of the imposition and collection of hotel tax, restaurant tax, entertainment tax and advertisement tax for to increase Regional Original Income, especially in Lumajang Regency through local taxes. This study aims to determine whether there is an effect of simultaneous advertisement tax and restaurant tax revenue on local revenue in Lumajang Regency. Types and sources of data using a quantitative approach with secondary data in the form of time series, which were obtained from the government archives, namely the Regional Revenue Agency of Lumajang Regency for the period 2012-2020. The research variable consists of the dependent variable, namely local revenue (Y) and the independent variable, namely hotel tax (X1), restaurant tax (X2), entertainment tax (X3) and advertisement tax (X4). The data that has been collected was analyzed using multiple linear regression.

Keywords: *hotel tax, restaurant tax, entertainment tax, advertisement tax, PAD*

