ABSTRAK

Nurliyana A. Kader, 2021. Analisis Efektivitas Dan Kontribusi Pajak Hotel Dan Pajak Restoran Terhadap Pendapatan Asli Daerah Kota Ternate. Ketua Komisi: Nonce Hasan, Anggota Komisi: Fahima Nasar.

Tujuan Penelitian ini adalah : (1) Untuk mengetahui sejauh mana efektivitas pajak hotel dan pajak restoran yang ada di Kota Ternate pada tahun 2013-2019; (2) Untuk mengetahui seberapa besar kontribusi pajak hotel dan pajak restoran terhadap pendapatan asli daerahKota Ternate pada tahun 2013-2019.

Hasil Penelitian menunjukkan bahwa: (1) Tingkat efektivitas pajak hotel dan restoran di Kota Ternate pada tahun 2013-2019 sangat efektif. Dimana, tingkat efektivitas pajak hotel pada tahun 2013 sebesar 100.65%, tahun 2014 sebesar 124.29%, tahun 2015 sebesar 105.36%, tahun 2016 sebesar 113.33%, tahun 2017 112.87%, tahun 2018 110.61%, tahun 2019 sebesar 105.65%. Dan efektivitas pajak restoran pada tahun 2013 sebesar 115.18%, tahun 2014 sebesar 131.00%, tahun 2015 sebesar 127.29%, tahun 2016 sebesar 122.71%, tahun 2017 sebesar 108.65%, tahun 2018 sebesar 116.03%, tahun 2019 sebesar 125.25%; (2) Tingkat Kontribusi yang diberikan oleh pajak hotel dan restoran terhadap Pendapatan Asli Daerah Kota Ternate tahun 2013-2015 dalam kategori sangat kecil. Dimana, kontribusi pajak hotel pada tahun 2013 sebesar 4.09%, tahun 2014 sebesar 0.05%, tahun 2015 sebesar 3.92%, tahun 2016 sebesar 0.48%, tahun 2017 sebesar 5.06%, tahun 2018 0.04%, tahun 2019 sebesar 0.05%. Dan untuk kontribusi pajak restoran pada tahun 2013 sebesar 9.51%, tahun 2014 sebesar 0.09%, tahun 2015 sebesar 10.02%, tahun 2016 sebesar 11.70%, tahun 2017 sebesar 12.38%, tahun 2018 sebesar 0.10%, tahun 2019 sebesar 0.16%.
Efektivitas dan kontribusi yang diberikan oleh pajak hotel dan restoran terhadap Pendapatan Asli Daerah Kota Ternate masih belum optimal. Hal tersebut disebabkan karena adanya faktor internal dan eksternal yang dapat mempengaruhi pencapaian target dan realisasi pajak hotel dan restoran serta pencapaian target dan realisasi Pendapatan Asli Daerah Kota Ternate.

Kata Kunci: Efektivitas Pajak Hotel dan Pajak Restoran, Kontribusi Pajak Hotel dan Pajak Restoran, Pendapatan Asli Daerah (PAD)

ABSTRACT

Nurliyana A. Kader, 2021. Analysis of the Effectiveness and Contribution of Hotel Taxes and Restaurant Taxes to Ternate City's Original Revenue. Chairman of the Commission: Nonce Hasan, Member of the Commission: Fahima Nasar.

The objectives of this study are: (1) To determine the effectiveness of hotel taxes and restaurant taxes in Ternate City in 2013-2019; (2) To find out how big the contribution of hotel tax and restaurant tax to Ternate City's original revenue in 2013-2019.

The results of the study show that: (1) The level of effectiveness of hotel and restaurant taxes in Ternate City in 2013-2019 is very effective. Where, the level of hotel tax effectiveness in 2013 was 100.65%, in 2014 it was 124.29%, in 2015 it was 105.36%, in 2016 it was 113.33%, in 2017 it was 112.87%, in 2018 it was 110.61%, in 2019 it was 105.65%. And the effectiveness of the restaurant tax in 2013 was 115.18%, in 2014 it was 131.00%, in 2015 it was 127.29%, in 2016 it was 122.71%, in 2017 it was 108.65%, in 2018 it was 116.03%, in 2019 it was 125.25%; (2) The level of contribution given by hotel and restaurant taxes to Ternate City's Regional Original Income in 2013-2015 is in the very small category. Where, the hotel tax contribution in 2013 was 4.09%, in 2014 it was 0.05%, in 2015 it was 3.92%, in 2016 it was 0.48%, in 2017 it was 5.06%, in 2018 it was 0.04%, in 2019 it was 0.05%. And for the restaurant tax contribution in 2013 it was 9.51%, in 2014 it was 0.09%, in 2015 it was 10.02%, in 2016 it was 11.70%, in 2017 it was 12.38%, in 2018 it was 0.10%, in 2019 it was 0.16%.

The effectiveness and contribution given by hotel and restaurant taxes to Ternate City's Original Revenue is still not optimal. This is due to internal and external factors that can affect the achievement of targets and realization of hotel and restaurant taxes as well as the achievement of targets and realization of Ternate City Original Revenue.

Keywords: Effectiveness of Hotel Tax and Restaurant Tax, Contribution of Hotel Tax and Restaurant Tax, Local Revenue (PAD)