

ABSTRACT

Local taxes are the source of income that contributes the most to Regional Original Income (PAD) in the city of Padang. Restaurant taxes, hotel taxes, entertainment taxes, as well as rural and urban land and building taxes (PBB P2) are included in local taxes.

This research is descriptive quantitative, namely research conducted to analyze the size of the relationship between variables that can be expressed by numerical values or numbers, starting from data collection, data interpretation and data results.

The data used in this study were sourced from the Regional Revenue Agency (Bappenda) of Padang City. The purpose of this study was to determine the effectiveness and contribution of restaurant taxes, hotel taxes, entertainment taxes, and land and building taxes (PBB P2) in rural and urban areas in Padang City which varied greatly during 2018-2021.

Keywords: *Effectiveness, Contribution, Restaurant Tax, Hotel Tax, Entertainment Tax, PBB P2, Regional Original Income (PAD)*