

## **ABSTRACT**

*The Hotel Tax in Bandung Regency is considered potential because the area attracts to invite tourists. To measure how influence the activities of the local government in improving the effectiveness and optimize the potential of the hotel tax, the Hotel's Tax Potential, Effectiveness of Tax Collection, and Tax Effort has to known properly. The purpose of this study is to determine how much the influence of Hotel's Tax Potential, Effectiveness of Tax Collection, and Tax Effort on the receipt of the Regional Tax Revenue in Bandung Regency simultaneous.*

*In conducting this research, the writer used descriptive verification method causality. This research was conducted in the Department of Revenue and Management Finance of Bandung Regency. The nonprobability sampling techniques is used to take the sampling. The data is 7 years from 2007 until 2013. The Technical Analysis data that used is Descriptive Analysis, Classical Assumption Test, Coefficient of Determination, Multiple Correlation Coefficient Regression.*

*The results of this study was indicating that the Hotel's Tax Potential and Hotel's Tax Effort influence simultaneously on Local Tax Revenue with 87,2% rate of coefficient of determination. Hotel's tax potential are partially effects on local tax revenues, while Tax Effort are not partially effect on local tax revenue.*

**Keywords: Potential of Hotel Tax, Effectiveness of Tax Collection Hotel, Hotel Tax Effort, Local Tax Revenue**