

ABSTRACT

The contribution of central government transfer in local government of the Cirebon District for year 2010-2014 has an average of 64,4%. While local revenue contributes 12% only. This indicates that local government still relies on central government. Local government needs to optimize its local revenue. This research aims to identify and analyze the effects of local tax and local retribution towards local revenue in the local government of Cirebon District for 2010-2014 fiscal year. The research methodology used in this study is multiple linear regression analysis. Based on the analysis, it can be concluded that local tax and local retribution simultaneously have significant effects on local revenue with the percentage of 80,3%. Partially both local tax and local retribution have significant effect on local revenue.

Keyword : *Local Tax, Local Retribution, Local Revenue*