Abstract

   Tax is one of the main source of revenue for a country that is paid by the public and as a collection fee that can be imposed by the government under the provisions of tax legislation as well as the realization of public participation or taxpayers to directly and jointly implement the tax obligation necessary for financing the state and national development. Increased revenue an area affected by a variety of sources pendapatan.Dalam RI Act 32 of 2004 explained that the Local Revenue (PAD) sourced from the local tax, the result of levies, the results of companies belonging to local, regional wealth management results were separated and others - others PAD legitimate.

   This study uses a quantitative approach in viewing the variable relationship to the object under study is more cause and effect (causal), sehungga in research there are independent variables and related variables to be tested [17]. In this research, research design verification is used to examine the relationship between the independent variables, namely tax with restaurant and hotel tax receipts related variables that revenue.

   *Partial results of the test showed significant value restaurant tax 0.003 <0.05 then explained that the restaurant tax partial effect on local revenues and the significant value hotel tax amounting to 0.002 <0.05 then explained that the hotel tax effect partial to PAD. Determinansi coefficient values obtained by looking at the adjusted R-square is equal to 0948 * 100% = 94.8, it was explained that the correlation of independent variables on the dependent variable of 94.8%.*

Keywords: Restaurant Tax, Hotel Tax, Local Revenue