Abstract

     Hotel Tax and Restaurant Tax is included in the regional tax which is one source of revenue revenue (PAD) in Bandung. In improving the effectiveness of tax receipts Hotel and Restaurant Tax and contributions made by the hotel and restaurant can spur economic development of the city of Bandung. Analysis of effectiveness and contribution receipts tax on hotel and restaurant tax to PAD will provide important information about how much tax on hotel and restaurant tax managed by the Regional Government of Bandung.

     . This study aims to determine the effectiveness and contribution Hotel Tax and Restaurants Tax case study in Bandung Local Government fiscal year 2009-2013. The sampling method in this research is to use sampling methods saturated by the number of 60 samples. Data used in this research is secondary data. Data analysis method used is multiple linear regression analysis. The effectiveness of hotel tax and restaurant tax in 2009-2013 categorized as very effective.

     Overall effectiveness of hotel tax and restaurant tax in 2009-2013 can be categorized as very effective because it has reached the target. Contribution of hotel tax and restaurant tax on the original income Bandung in 2009-2013 can be categorized as highly contribute because it has reached the target. The results of this study indicate that there are significant simultaneously hotel tax and restaurant tax on the original income of 73.6% and partially Taxes significant positive effect on the Local Revenue and Taxation Restaurants significant positive effect on regional revenue.

Keyword *: Hotel Tax, Restaurant Tax, Local Revenue*