

ABSTRACT

Tax plays a major role in the Indonesia economy. Taxes are grouped into two parts, namely the central tax and local tax. Tax center is a tax charged by central government whereas local tax is a tax charged by local government. Local tax is one source of local revenue used to finance the implementation of the local government as a Law Number 28 Year 2009.

Research backdrop by low local revenue of Bandung periode 2011 until 2014 caused by number of problems relating taxation in particular tax area where these problems can affect the hotel tax, restaurant tax, and entertainment tax. The purpose of doing research is to know the influence of hotel tax, restaurant tax, and entertainment tax againts local revenue of Bandung period 2011 until 2014. The data used is primary and secondary data. Sampling techniques using judgment sampling that produced 48 samples of related realization of hotel tax, restaurant tax, and entertainment tax, and local revenue of Bandung periode 2011 until 2014. Hypothesis test using multiple linear regression analysis.

The results showed that hotel tax and entertainment tax does not have impact on local revenue of Bandung. Whereas restaurant tax have a significant impact on local revenue of Bandung.

Keywords: Local Revenue, Hotel Tax, Restaurant Tax, Entertainment tax