

ABSTRACT

Regional Financial Independence is the ability of the Government to carry out its own financing and financial accountability by utilizing all resources owned by the regions which allows the local government to self-regulate government activities, development, and services to the community, which have paid taxes and levies as a necessary source of regional revenue to reduce dependence on the central government. Batam City has a fluctuating regional financial independence ratio, causing uncertainty in regional budget planning.

This study was conducted with the aim of simultaneously and partially determining the influence of hotel tax, restaurant tax, entertainment tax and billboard tax on the level of regional financial independence. The data obtained in this study comes from data on the realization of the Batam city revenue and expenditure budget for 4 years, namely 2020-2023. This study is a quantitative type with statistical analysis of regression processed with the application of SPSS 27. The sampling technique used is saturation sampling where samples are obtained from all members of the population. Hypothesis testing uses multiple regression analysis techniques.

The results of the study show that hotel tax, restaurant tax, entertainment tax and billboard tax simultaneously have an influence on regional financial independence. Partially, hotel tax, restaurant tax and entertainment tax do not have a significant influence on regional financial independence, while billboard tax partially has a significant influence on regional financial independence.

Keywords: *Hotel Tax, Restaurant Tax, Entertainment Tax, Billboard Tax, Regional Financial Independence.*