

ABSTRACT

Local tax revenue is the main source of revenue for local governments to be able to finance infrastructure development and provide public services for the welfare of the population. Local tax revenue is influenced by various factors such as population, infrastructure investment, and economic growth.

This study aims to analyze how local tax policy, infrastructure investment, and economic growth affect local tax revenue in Bali. This research uses quantitative methods. The data used in this study are secondary. This study uses a saturated sample where all populations are used as samples, thus obtaining 90 samples from 9 regencies and cities studied from the period 2014 to 2023.

The results of this study show that population, infrastructure investment, and economic growth simultaneously affect local tax revenue. The results of infrastructure investment and economic growth partially have a positive effect on local tax revenue, while population partially has no effect on local tax revenue.

This research is expected to be useful for local governments, investors, and the public by providing information through this research to determine the effect of population, infrastructure investment, and economic growth in increasing local tax revenue. this research is expected to be useful for further researchers in providing additional information.

Keywords: *economic growth, infrastructure investment, local tax revenue, population*