

Abstract

Locally Generate Revenue Is the income earned through the sources of funds in the can from the Regional Tax, Levy Area, the results of the management of the separated regional wealth. These sources of income are expected to be a source of financing for the implementation and development to improve the welfare of the people. To run the function of government, financial factor is a very important thing because almost no government activity that does not require cost. Local governments not only explore financial resources but are also capable of managing and using value for money in the context of original local government revenue, so that dependence on central government assistance should be minimal. With the reduced dependence on the central government, the Original Local Government Revenue becomes the largest financial source. Regional development is highly dependent on Original Local Government Revenue and the ability of the region to manage local finances.

This study aims to test the Influence of Hotel Tax, Restaurant Tax, Entertainment Tax and Parking Tax on Original Local Government Revenue Period 2014-2016. This research is a quantitative descriptive research. The sample was obtained by Judgement Sampling method where sampling was chosen based on the researcher's assessment that was the best part to be used as this research sample and obtained 36 samples, consist of January to December year 2014-2016. Testing is done by using multiple regression analysis.

Hotel Tax Receipts give average contribution to Locally Generate Revenue only 3.02%, Restaurant Tax 12,21%, Entertainment Tax 2,67% and Parking Tax 0,84%, meanwhile development Hotel tax receipts within 3 years is 9,37%, Restaurant Tax is 12,32%, Entertainment Tax is 10,08%, and Parking Tax is 14,78%.

The result of simultaneous research shows that there is influence between Hotel Tax, Restaurant Tax, Entertainment Tax and Parking Tax to Original Local Government Revenue. Partial research results indicate that Hotel Tax does not have a significant effect on Local Revenue. Restaurant Tax has a significant effect on Original Local Government Revenue. The Entertainment Tax has no significant effect on the Original Local Government Revenue. Parking tax has no significant effect on Original Local Government Revenue.

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