

ABSTRACT

The purpose of the study was to examine the effect of taxpayer compliance and the extensiveization of hotel taxes on local native income. Dependent variables are Regional Original Income which is all regional revenues sourced from local tax proceeds, local levies, the results of the evasion of separated regional wealth, and others of legitimate local original income. Independent variables are taxpayer compliance and tax expansion. Sampling in this study used saturated sampling methods. From this method obtained 69 hotels combined into one sample in each month so that in this study focused on time series data and obtained data of 48 data. This study uses secondary data from taxpayer tax return reports registered with the Garut County Regional Revenue Agency in 2016-2019. The analytical models used are descriptive statistical analysis, classical assumption test, multiple linear regression analysis, simultaneous testing evidenced by F test and partial testing with t test.

The results showed that simultaneously taxpayer compliance and tax expansion had an effect on the original income of the region. Partially, taxpayer compliance is influential and has a positive directional relationship to the original income of the region.

Based on the results of this study, the company is expected to consider doing tax compliance and optimization so that it can contribute to the original revenue of the region.

Keywords: *Tax Expansion and Compliance of Local Native Income Taxpayers.*