ABSTRACT

THE DETERMINANT FACTOR THAT AFFECTS NOT ACHIEVING THE TARGET OF HOTEL TAX IN BANDAR LAMPUNG CITY 2013
(Case Study at The Department of Regional Revenue Bandar Lampung City)

By

MIFTAYUNI RAHMAWATI

The Increase in the number of hotels in 2009-2014 was accompanied by an increase of hotel tax target in every year. However, in 2013-2014 the realization of hotel tax did not reach the target, but the increase of hotels increased 18 hotels. Based on the description of the problem, problem focus in this research was, what was the determinant factor that affects not achieving the target of Hotel Tax in Bandar Lampung city 2013. This study aimed to describe the determinants factor that affects not achieving the target of hotel tax in Bandar Lampung city 2013.

The method used in this research was descriptive with qualitative analysis. Descriptive methods served to make an objective representation of the symptoms contained in the research problem, while the qualitative analysis used footing of data obtained from interviews and documentation of results. The data used in this research were primary and secondary data. Primary data obtained through observation and information from original sources (informants), while the secondary data obtained through legislation or regulations, decrees, archives, the activity report, and photographs in a field related to the research theme.

The results showed that from other focuses were clarity, certainty and simplicity of taxation legislation, government policy in the implementing the legislation, the right tax administration system, services, awareness and understanding of citizens and quality officer tax (intellectual, skill, integrity, high moral), the determinant factor that affects not achieving the target of hotel tax in Bandar Lampung City 2013 were the awareness and understanding of the taxpayer in Bandar Lampung City.

Keywords: Tax, intellect, integrity, Qualitative Descriptive Analysis