

ABSTRACT

STRATEGY OF REVENUE DEPARTMENT ON BANDAR LAMPUNG CITY IN COLLECTING HOTEL TAX

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Bandar Lampung city government through the Department of Revenue in an effort to improve the original income tax sector strategies cover hotel tax collection hotel, so that it becomes more optimal. Regional Income is a source of financing for development and public services in the city of Bandar Lampung.

The problem formulation of this research is: "How is strategy of Revenue Department on Bandar Lampung City in Collecting Hotel Tax?" The purpose of this research is to analyze strategy of Revenue Department on Bandar Lampung City in Collecting Hotel Tax.

This research uses a type of qualitative research, by taking the informant of Revenue Department on Bandar Lampung City and the taxpayer. Data collected by interview and documentation. Data were analyzed qualitatively with stage data reduction, data presentation and conclusion.

The results showed: (1) The internal factors which are owned by Revenue Department on Bandar Lampung City include strength that adequate quality employees, the availability of sufficient budget, tax collection system through the

hotel door to door, and productivity a pretty good organization and weaknesses, namely inadequate infrastructure, mission and mandate of the organization are not clearly detailed, and mental attitude, discipline, motivation and understanding of the duties of employees who still low. (2) External factors faced by Revenue Department on Bandar Lampung City include opportunities that is a good hotel tax potential, the progress of science and technology, and cooperation with the private sector in the management and hotel tax collection and threats is taxpayer consciousness hotel is still low. (3) the strategic issues which should be developed by Revenue Department on Bandar Lampung City to increase the hotel tax is the extent to improve mental attitude, discipline, motivation, and understanding of the duties, broadening the tax-base hotel taxes, holding facilities and infrastructure, as well as improve service to the public.

Keywords: Strategy, Department of Revenue, Hotel Tax