

## **ABSTRACT**

### **TAX DETERMINATION OF HOTEL, RESTAURANT, ENTERTAINMENT AND ADVERTISEMENT AS THE OPPORTUNITY TO IMPROVE BANDAR LAMPUNG'S REVENUE 2005-2010**

By

Annisa Retno Utami

Bandar Lampung revenue is still dominating by counter balance fund from central government due to local government has not yet able to fulfill its expenses. PAD as the source of local revenue is still far from sufficient, meanwhile there is another potential resource for local income : local tax. The possibility of making tax as one of revenue resource can be taken into consideration only if the quantification to determine the tax amount can be formulated.

This research aim to know the feasibility of tax amount of hotel, restaurant, entertainment and advertisement (tourism sector) determined by Bandar Lampung local government. Analysis uses are descriptive for both qualitative and quantitative. Qualitative analysis is used to describe the evaluation toward the feasibility of tax amount for fees and tourism tax toward local revenue of Bandar Lampung. Quantitative analysis is used to calculate growth rate of Bandar Lampung revenue, also the contribution of tourism sector toward local revenue. Calculation and analysis for tax and fee of tourism sector performance, are calculated through Share Index and Growth Index.

The calculation result shows that with current economic growth of Bandar Lampung, which keep increasing, thus tax amount could be proposed to increased, with new hotel tax rate : 17%, Restaurant tax by 17%, entertainment places by 34%, advertisement tax by 34 %.

It is forecasted, that after tax increment, the revenues from hotel, restaurant, entertainment places and advertisement tax would be quite significant, which will lead to bigger contribution toward local revenues. The tax calculation had considered the ability of society in paying the tax and fee, society are valued to be able to pay the tax and fee. Seeing the contribution of these tax and fee towards local revenue and the ability of the society to pay them, thus the proposal of increasing tax and fee, could be considered by government to increase local revenue.

Keyword : Tarif evaluation, tax and fee, Local revenue, Bandar Lampung.