

ABSTRACT

Analysis of Potential Revenue and The Effectiveness of Hotel Tax in Metro City

By

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The hotel tax is levied on the facilities or resort lodging service providers, which include motels, inns, cabins tourism, tourism guest houst, lodging houses and the like, as well bording house with the number of room more than 10.

This research was conducted to know how potential is the hotel tax in metro city and to see its tax collection's effectiveness. The research was conducted on all hotels in metro city for the year 2008-2012. The research was descriptive analysis.

The result indicated that the potential hotel tax in metro city in 2008-2012 amounted to Rp2.095.632.000,00 with the realization amounted to Rp187.164.500,00. The analysis showed that tax collected in metro city was not been effective because there was significant difference between the potential and the realization.

Keywords : hotel tax, potential of hotel tax, and effectiveness of hotel tax.