ABSTRAK

ANALISIS POTENSI, EFEKTIFITAS, DAN KONTRIBUSI PAJAK HOTEL DALAM MENINGKATKAN PAJAK DAERAH KOTA BANDAR LAMPUNG

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Realisasi penerimaan pajak hotel di Kota Bandar Lampung periode 2019–2023 menunjukkan tren yang meningkat, namun sering kali tidak konsisten dan belum sepenuhnya mencerminkan potensi riil yang ada. Selama ini efektivitas pemungutan hanya diukur berdasarkan pencapaian target, bukan perbandingan dengan potensi sebenarnya, sehingga menimbulkan kesenjangan dalam menilai kinerja fiskal daerah. Kondisi ini memperlihatkan bahwa meskipun sektor perhotelan dan pariwisata di Kota Bandar Lampung berkembang pesat, optimalisasi penerimaan pajak hotel masih belum tercapai secara maksimal. Penelitian ini bertujuan untuk menganalisis potensi penerimaan pajak hotel, menilai tingkat efektivitas pemungutan pajak dengan membandingkan realisasi terhadap potensi riil, mengukur kontribusinya terhadap penerimaan pajak daerah, serta mengidentifikasi kendala dan upaya optimalisasi pemungutannya. Metode yang digunakan adalah deskriptif kuantitatif dengan memanfaatkan data sekunder dari Badan Pendapatan Daerah (Bapenda) dan Dinas Pariwisata Kota Bandar Lampung, serta dilengkapi dengan wawancara terhadap pihak-pihak terkait. Analisis dilakukan dengan menggunakan teori potensi pajak, efektivitas, kontribusi, dan kepatuhan wajib pajak sebagai landasan konseptual.Hasil penelitian menunjukkan bahwa potensi penerimaan pajak hotel terus meningkat seiring bertambahnya jumlah hotel dan tingginya kunjungan wisatawan, efektivitas pemungutan tergolong cukup efektif, namun kontribusi pajak hotel terhadap pajak daerah relatif rendah dengan rata-rata hanya sekitar 8%. Kendala utama yang dihadapi meliputi rendahnya kepatuhan wajib pajak, keterbatasan pengawasan, dan masih dominannya orientasi target dibandingkan potensi riil. Upaya perbaikan dilakukan melalui penerapan sistem daring (SIMANTAP), intensifikasi pengawasan, dan pemberlakuan sanksi administratif. Disarankan agar pemerintah daerah memperluas basis pajak hingga mencakup hotel non-bintang, meningkatkan sosialisasi, serta memperkuat transparansi dan akuntabilitas dalam pengelolaan pajak untuk mendorong kemandirian fiskal daerah.

Kata kunci : Pajak Hotel, Potensi, Efektifitas, Kontribusi, Pajak Daerah

ABTRACT

ANALYSIS OF THE POTENTIAL, EFFECTIVENESS, AND CONTRIBUTION OF HOTEL TAXES IN INCREASING REGIONAL TAXES IN THE CITY OF BANDAR LAMPUNG

By

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The realization of hotel tax revenues in Bandar Lampung City during 2019–2023 shows an upward trend, yet it remains inconsistent and has not fully reflected its actual potential. So far, the effectiveness of tax collection has only been measured against predetermined targets rather than real potential, creating a gap in assessing the region's fiscal performance. This condition indicates that although the hospitality and tourism sectors in Bandar Lampung are growing rapidly, the optimization of hotel tax revenues has not yet been maximized. This study aims to analyze the potential of hotel tax revenues, evaluate the level of effectiveness by comparing realization with actual potential, measure its contribution to regional tax revenues, and identify constraints and optimization efforts. The research employed a descriptive quantitative approach using secondary data obtained from the Regional Revenue Agency (Bapenda) and the Tourism Office of Bandar Lampung, complemented by interviews with relevant stakeholders. The analysis was carried out based on the theoretical framework of tax potential, effectiveness, contribution, and taxpayer compliance. The findings reveal that the potential of hotel tax revenues continues to increase along with the growth in the number of hotels and tourist visits. The effectiveness of hotel tax collection is categorized as fairly effective, yet its contribution to regional tax revenues remains relatively low, averaging only around 8%. The main obstacles identified include low taxpayer compliance, limited supervision, and the continued dominance of target orientation over real potential. Improvement efforts have been pursued through the implementation of the SIMANTAP online system, intensified supervision, and the imposition of administrative sanctions. It is recommended that the local government expand the tax base to include non-star hotels, enhance public outreach, and strengthen transparency and accountability in tax management to support regional fiscal independence.

Keywords: Hotel Tax, Potential, Effectiveness, Contribution, Regional Tax.