

ABSTRACT

This study aims to find out, test and analyze how the influence or contribution of local taxes on Regional Original Income (PAD) in Demak Regency in 2013-2016. This study uses 10 Independent Variables (Independent Variables) namely Hotel Tax (X1), Restaurant Tax (X2), Entertainment Tax (X3), Advertisement Tax (X4), Street Lighting Tax (X5), Parking Tax (X6), Water Tax Land (X7), Swallow's Nest Tax (X8), PBB-P2 (X9) and BPHTB (X10). And there is one Dependent Variable (Bound Variable), namely Regional Original Income (Y). This research data is derived from the Report on Realization of Revenue from Regional Original Income from 2013 to 2016 obtained through the Regional Financial Management, Revenue and Assets Management Agency (BPKPAD) of Demak Regency. The sample used in this study is the List of Revenue Target List and Realization of Revenues, especially regarding local tax revenue in Demak Regency. The sampling technique used is Saturated Sampling Method (Census Sampling). This study uses Multiple Linear Regression Analysis Method. The results showed that Restaurant Tax Variables, Street Lighting Taxes, PBB-P2 had a positive effect on Regional Original Income (PAD), while other variables were Hotel Tax, Entertainment Tax, Advertising Tax, Parking Tax, Ground Water Tax, Swallow Bird Nest Taxes and BPHTB does not affect the Regional Original Income (PAD).

Keywords : *Hotel Tax, Restaurant Tax, Entertainment Tax, Advertising Tax, Street Lighting Tax, Parking Tax, Groundwater Tax, Swallow Nest Tax, PBB-P2, BPHTB, Regional Original Income (PAD).*

ABSTRAKSI

Penelitian ini bertujuan untuk mengetahui, menguji serta menganalisis bagaimana pengaruh atau kontribusi pajak daerah terhadap Pendapatan Asli Daerah (PAD) di Kabupaten Demak pada Tahun 2013-2016. Penelitian ini menggunakan 10 Variabel Independen (Variabel Bebas) yaitu Pajak Hotel (X_1), Pajak Restoran (X_2), Pajak Hiburan (X_3), Pajak Reklame (X_4), Pajak Penerangan Jalan (X_5), Pajak Parkir (X_6), Pajak Air Tanah (X_7), Pajak Sarang Burung Walet (X_8), PBB-P2 (X_9) dan BPHTB (X_{10}). Serta terdapat satu Variabel Dependen (Variabel Terikat) yaitu Pendapatan Asli Daerah (Y). Data penelitian ini bersumber dari Laporan Realisasi Penerimaan Pendapatan Asli Daerah mulai tahun 2013 sampai dengan tahun 2016 yang didapatkan melalui Badan Pengelolaan Keuangan, Pendapatan, dan Aset Daerah (BPKPAD) Kabupaten Demak. Sampel yang digunakan dalam penelitian ini adalah Laporan Daftar Target Pendapatan serta Realisasi Pendapatan khususnya mengenai penerimaan pajak daerah Kabupaten Demak. Teknik sampling yang digunakan adalah Metode Sampling Jenuh (Sensus Sampling). Penelitian ini menggunakan Metode Analisis Regresi Linier Berganda. Hasil penelitian menunjukkan bahwa Variabel Pajak Restoran, Pajak Penerangan Jalan, PBB-P2 berpengaruh positif terhadap Pendapatan Asli Daerah (PAD), sedangkan variabel lainnya Pajak Hotel, Pajak Hiburan, Pajak Reklame, Pajak Parkir, Pajak Air Tanah, Pajak Sarang Burung Walet dan BPHTB tidak berpengaruh terhadap Pendapatan Asli Daerah (PAD).

Kata Kunci : Pajak Hotel, Pajak Restoran, Pajak Hiburan, Pajak Reklame, Pajak Penerangan Jalan, Pajak Parkir, Pajak Air Tanah, Pajak Sarang Burung Walet, PBB-P2, BPHTB, Pendapatan Asli Daerah (PAD).