

ABSTRACT

Regional Original Revenue is revenue obtained by the region from sources within its own territory which is levied based on local regulations in accordance with applicable laws and regulations. There are several factors that can affect local revenue, including local taxes, local levies, the results of the management of separated local assets, and other legitimate local revenue. The purpose of this study is to determine and explain how much influence from Hotel Tax, Restaurant Tax, Entertainment Tax, and Regional Levies on Regional Original Revenue (PAD) of Semarang City in 2019-2023.

The method used in this research is descriptive research method with quantitative approach. The population taken as the object in this study is the Semarang City Revenue Realization Report 2019-2023.

The results of this study indicate that simultaneously Hotel Tax, Restaurant Tax, Entertainment Tax, and Regional Levies have an effect on Regional Original Income. This is evidenced by the results of the F test count greater than the F table ($418.696 > 2.53$). Partial research results show different effects. Hotel Tax has no effect on Local Revenue, this is evidenced by the results of the t test which is smaller than the Hotel Tax table ($-0.532 < 2.004$). Restaurant Tax has an effect on Local Revenue ($2.590 < 2.004$). Entertainment Tax has a significant negative effect on Local Revenue ($-4.482 < 2.004$). And there is an influence between Local Retribution and Local Revenue, this is evidenced by the results of the t test count greater than the t table ($36.978 > 2.004$).

Keywords: Hotel tax, restaurant tax, entertainment tax, local levy, local revenue.