ABSTRACT

Original Local Government (PAD) is income obtained through sources of funds obtained from regional taxes, local chargers, the results of separated regional wealth management. Original Local Governmentaims to give authority to local governments in funding the implementation of regional autonomy in accordance with regional potential as a manifestation of decentralization. That way the government not only explores financial sources but is also able to manage and use these finances in the context of administering local government, so that dependence on the central government can be minimized. By reducing dependence on the central government, local revenue can become the largest source of finance. Regional development is very dependent on local revenue and the ability of the region to manage regional finances.

This study aims to examine the effect of hotel taxes, restaurant taxes, and entertainment taxes on local revenue in Brebes Regency in 2016-2020. This type of research is descriptive quantitative research. The population used is the monthly Regional Revenue and Expenditure Budget Realization Report data from 2016-2020. The research sample was taken using nonprobability which is a sampling technique that does not provide equal opportunities for each part of the population to be selected as a sample and 60 samples are obtained, consisting of January to December 2016-2020. Testing is done by using multiple regression analysis.

The results of this study indicate that the hotel tax, restaurant tax, and entertainment tax simultaneously have an effect on the district's original revenue. Partially hotel tax does not have a significant effect on local revenue, while restaurant tax and entertainment tax partially have a positive effect on local revenue.

Keywords: Hotel Tax, Restaurant Tax, Entertainment Tax, Local Revenue.