

ABSTRACT

Tawangmangu District in Karanganyar Regency is famous as a tourism destination, having a variety of tourist attractions including Grojogan Sewu, Cetho Temple, and Balekambang Park. The existence of this tourist attraction should have a significant contribution to Karanganyar Regency's Original Regional Income (PAD). Even though the pandemic has affected this sector, there have been achievements in the realization of tax revenue targets in the 2019-2022 period. Tawangmangu District, as a tourism industry, can be developed to receive accommodation tax, culinary tax, and levies for tourism and sports venues.

This research focuses on the role of taxes and levies in PAD from the tourism sector in Karanganyar Regency. The research aims to identify the influence of Accommodation Tax, Culinary Tax, and Recreation and Sports Place Levy in Tawangmangu District on Karanganyar Regency's PAD. Practical benefits include recommendations for policy makers, while theoretical benefits detail the contribution of this research as a guide for future research in similar scientific fields.

This research adopts a quantitative approach with the aim of conducting descriptive analysis of the data collected. Quantitative methods are research approaches that use numerical data and statistical analysis to prove hypotheses related to cause and effect between the variables studied. The research population is the entire year period of Accommodation Tax, Culinary Tax, Recreation and Sports Place Levy in Tawangmangu District, as well as Karanganyar Regency PAD. Samples were taken in the 2019-2022 period. Data collection techniques use documentation and observation. The data analysis technique uses multiple regression analysis with Eviews 13 software.

The results of the research show that the accommodation tax in Tawangmangu District has a positive and significant effect on the PAD of Karanganyar Regency. The culinary tax in Tawangmangu District has a positive and significant effect on PAD in Karanganyar Regency. The levy on tourism and sports venues in Tawangmangu District has a positive and significant effect on the PAD of Karanganyar Regency. This means that accommodation tax, culinary tax, and tourism and sports venue levies in the form of hotel tax in Tawangmangu District play an important role in increasing Karanganyar Regency's PAD.

The coefficient of determination for accommodation tax, culinary tax, and tourism and sports venue fees on local revenue (PAD) is 75%, indicating that 25% is influenced by other variables not examined in this study.

Keywords: Accommodation Tax, Culinary Tax, Tourism and Sports Place Levy, Regional Original Income.