

ANALISIS KONTRIBUSI PAJAK RESTORAN TERHADAP PENDAPATAN
ASLI DAERAH
Studi Kasus di Pemerintah Kota Yogyakarta

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Penelitian ini bertujuan untuk mengetahui perkembangan kontribusi pajak restoran terhadap Pendapatan Asli Daerah di Pemerintah Kota Yogyakarta tahun 2013 sampai 2017 dan untuk mengetahui kriteria kontribusi di BPKAD Kota Yogyakarta. Penelitian ini dilakukan di Kantor Pendataan dan Pendaftaran Pajak Daerah dan Badan Pengelolaan Keuangan dan Aset Daerah di Pemerintah Kota Yogyakarta selama bulan Maret 2019 sampai bulan Mei 2019. Teknik pengumpulan data dilakukan dengan dokumentasi dan kepustakaan. Teknik analisis data yang dilakukan adalah Analisis kontribusi yang dilakukan untuk menghitung kontribusi pendapatan pajak restoran terhadap Pendapatan Asli Daerah di Pemerintah Kota Yogyakarta pada tahun anggaran 2013 sampai 2017. Berdasarkan analisis data yang digunakan dapat diambil kesimpulan bahwa kontribusi pajak restoran terhadap Pendapatan Asli Daerah di Pemerintah Kota Yogyakarta mengalami pertumbuhan dan perkembangan.

Kata Kunci: Kontribusi, Pajak Restoran, Pendapatan Asli Daerah (PAD)

*AN ANALYSIS OF RESTAURANT TAX CONTRIBUTION TO LOCALLY-
GENERATED GOVERNMENT REVENUE
(A Case Study in Yogyakarta Municipality Government)*

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This study aims to determine the development of restaurant tax contributions to Locally-Generated Government Revenue in the Yogyakarta City Government in 2013 to 2017 and to determine the contribution criteria in BPKAD Yogyakarta City. This research was carried out in the Regional Tax Registration and Registration Office and the Regional Financial and Asset Management Agency in the Yogyakarta City Government during March 2019 until May 2019. Data collection techniques were carried out with documentation and literature. The data analysis technique carried out was the contribution analysis to calculate the contribution of restaurant tax revenue to the Locally-Generated Government Revenue in the Yogyakarta City Government in the fiscal year 2013 to 2017. Based on the data analysis used it can be concluded that the restaurant tax contribution to Locally-Generated Government Revenue in the City Yogyakarta indicated its growth and development.

Keywords: Contributions, Restaurant Tax, Original Local Government Revenue