

The Effect of Hotel Tax, Restaurant Tax and Advertising Tax on Regional Original Income (PAD) of Jember Regency (Study on the Regional Revenue Agency of Jember Regency for the Period 2006-2020)

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ABSTRACT

This study aims to determine the effect of hotel tax, restaurant tax and advertisement tax on the original revenue of Jember Regency for the period 2006 to 2020. The implementation of this research was carried out at the Regional Revenue Agency of Jember Regency. This type of research uses quantitative research methods with research instruments in the form of documentation. The population used in this study is a report on the realization of local revenue of Jember Regency. The sampling technique used in this research is saturated sampling. The data analysis technique used is multiple regression analysis with the application of IBM SPSS Statistics 25. The results of this study indicate that hotel tax, restaurant tax and advertisement tax partially have no effect on Jember Regency's original revenue, and hotel taxes, restaurant taxes and taxes. advertisements simultaneously affect the local revenue of Jember Regency.

Keywords: *Hotel Tax, Restaurant Tax, Advertising Tax and Original Regional Revenue*