

***The Analysis of The Effectiveness, Efficiency, Contribution of Hotel Taxes,
Restaurant Taxes, and Entertainment taxes in Increasing Regional Original
Revenue of Jember Regency in 2016-2020***

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ABSTRACT

This study aims to analyze the effectiveness, the efficiency, and the contribution of hotel taxes, the restaurant taxes, and the entertainment taxes in increasing local revenue (PAD) of Jember Regency in 2016-2020. The data used is sourced by the secondary data, namely the PAD Revenue Realization Report which consists of the targets, realization of revenues and costs of hotel tax collection, restaurant tax, and entertainment tax as well Jember Regenc'y original revenue. The analytical method in this study use qualitative methods with data processing by using ratio analysis of effectiveness, efficiency, and contribution. The results of the analysis showed that during the 2016-2020 period, the effectiveness of hotel tax receipts, restaurant taxes, and entertainment taxes in Jember Regency has reached the very effective category, the efficiency of collection costs reached the very efficient category, while its contribution to local revenue reached the very poor category.

Kata Kunci: *Effectiveness, Efficiency, Contribution, Hotel Tax, Restaurant Tax, Entertainment tax, Local Revenue*