

Efektivitas dan Kontribusi Pajak Hotel terhadap Pendapatan Asli Daerah Kabupaten Bondowoso (*Effectiveness and Contribution of Hotel Taxes to Original Income of Bondowoso Regency*). Endro Sugiartono, SE, MM.

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ABSTRACT

This study aims to measure the effectiveness and contribution of hotel taxes to Regional Original Income in Bondowoso Regency in 2016 - 2020. The data used are primary data, namely interviews and secondary data, namely targets and realization of local revenue in Bondowoso Regency. The research method used is a qualitative method using an analysis technique of effectiveness ratio and contribution ratio. The results of the analysis show that the average level of hotel tax effectiveness from 2016 - 2020 is 112.63% with very effective criteria. While the level of hotel tax contribution to Regional Original Income has an average of 0.44% with very less criteria.

Keywords: *Effectiveness, Contribution, Hotel Tax*