

The Effect of Hotel Tax Revenue, Restaurant Tax, Entertainment Tax, Street Lighting Tax, and Advertising Tax on Regional Original Income of Probolinggo Regency. Dessy Putri Andini, S.E.,M.M

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ABSTRACT

In the concept of regional autonomy, local governments need revenue to manage their territory. One of the biggest sources of revenue comes from local taxes. This research examines the impact of local taxes on hotel taxes, restaurant taxes, entertainment taxes, street lighting taxes, and advertisement taxes on local revenue for Probolinggo Regency in 2017 – 2021. This research is located at the Regional Finance Office of Probolinggo Regency. The focus of this study is quantitative with a descriptive approach. The Probolinggo Regency regional original revenue receipt report for 2017 – 2021 is a secondary data source. The research method used is the classical assumption test, multiple linear regression analysis, t test, coefficient of determination test and F test with the IBM SPSS Statistics 22 application. The findings from this study indicate that hotel tax, entertainment tax, and advertisement tax partially have no effect on income local origin, while the restaurant tax and street lighting tax affect the local revenue.

Keywords: *Hotel Tax, Restaurant tax, entertainment tax, street lighting tax, advertising tax and Original Regional Revenue*