

***The Comparison of the Receipts of Hotel Taxes, Restaurant Taxes and Entertainment Taxes Before and During Covid-19 Pandemic
(Study at the Mojokerto Regency Regional Revenue Agency
for the 2018–2021 Period)***
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ABSTRACT

This research is intended to compare the receipts of hotel taxes, restaurant taxes, and entertainment taxes before and during the Covid-19 pandemic in the Mojokerto Regency. In this research is used a quantitative method by testing secondary data sources in the form of receipts realization reports on hotel taxes, restaurant taxes, and entertainment taxes in Mojokerto Regency for the 2018–2021 period with sampling techniques is saturated sampling and data are processed using paired sample t-tests with the Statistical Product and Service Solution (SPSS) program. This research proves that the first hypothesis, with the alleged significant difference in hotel taxes receipts before and during the Covid-19 pandemic in Mojokerto Regency, can be accepted. Then the second hypothesis, with the allegation that the significant difference in restaurant taxes receipts before and during the Covid-19 pandemic in Mojokerto Regency is not acceptable, And the third hypothesis is that the alleged significant difference in entertainment taxes receipts before and during the Covid-19 pandemic in Mojokerto Regency can be accepted.

Keywords: *Compare, Hotel Taxes, Restaurant Taxes, Entertainment Taxes, and Covid-19 Pandemic*