

# Analisis implementasi pemungutan pajak hotel sebagai upaya meningkatkan pendapatan asli daerah di Kabupaten Blora = Analysis of hotel tax collection revenue in purpose of increasing the own-source revenue in Blora Regency

Triana Putri, author

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## Abstrak

Penelitian ini membahas implementasi pemungutan pajak hotel di Kabupaten Blora. Perkembangan industri perhotelan di Kabupaten Blora, tidak diimbangi dengan peningkatan penerimaan pajak hotel sehingga kurang berkontribusi terhadap pendapatan asli daerah. Permasalahan dalam penelitian, yaitu: implementasi pelaksanaan pemungutan pajak hotel di Kabupaten Blora dan faktor penghambat pemungutan pajak hotel di Kabupaten Blora. Penelitian ini menggunakan pendekatan kualitatif.

Hasil penelitian menunjukkan bahwa implementasi pemungutan pajak hotel di Kabupaten Blora mengalami beberapa kendala diantaranya adalah penerapan sistem self assessment tidak berjalan sesuai ketentuan, kepatuhan wajib pajak hotel masih rendah, kurangnya sumber daya manusia, dan sanksi yang masih belum tegas oleh otoritas pajak setempat.

.....This research discusses about the implementation of hotel tax collection in Blora Regency. The hotel industries are growing significantly in Blora Regency but the receipts in hotel tax is less contribute to the local revenues. The research problems are the implementation of hotel tax collection in Blora Regency and the factors that hinder in implementing the hotel tax collection. This research uses a qualitative approach. The result of this study presents that implementation of hotel tax collection in Blora Regency still have some problems including self assessment system which is not correctly implemented according to tax regulations, low tax compliance, lack of human resources, and weak in imposition of sanctions by the local tax authorities.