

Analisis Strategi Optimalisasi Penerimaan Pajak Hotel pada Masa Pandemi Covid-19 di Provinsi DKI Jakarta = Optimization Strategy Analysis of Hotel Tax during Covid-19 Pandemic in DKI Jakarta

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Abstrak

Pandemi Covid-19 memberikan dampak yang besar terhadap penerimaan Pajak Hotel di DKI Jakarta sebagai pusat perekonomian. Industri hotel di DKI Jakarta pada saat Pandemi Covid-19 mengalami keterpurukan seperti penurunan tingkat okupansi hotel. Namun jika melihat realisasi penerimaan Pajak Hotel tahun 2020 mencapai target realisasi. Skripsi ini mengkaji strategi apa saja yang dilakukan Pemerintah Provinsi DKI Jakarta dalam mengoptimalkan penerimaan Pajak Hotel di DKI Jakarta selama Pandemi Covid-19 beserta kendala-kendala yang dihadapi dalam menerapkan optimalisasi tersebut. Penelitian ini dilakukan dengan menggunakan pendekatan kualitatif dengan wawancara mendalam, observasi dan studi kepustakaan. Hasil dari penelitian ini menunjukkan bahwa strategi yang berbeda dilakukan untuk mengoptimalkan penerimaan Pajak Hotel pada masa Pandemi Covid-19 adalah meningkatkan okupansi hotel dengan memanfaatkan hotel untuk isolasi mandiri pasien Covid-19 serta pemberian kebijakan insentif pajak. Selain itu upaya intensifikasi seperti meningkatkan sosialisasi dan penyuluhan; meningkatkan kepatuhan pajak; pengintegrasian perizinan; meningkatkan pengawasan; pengembangan pendataan objek pajak dan meningkatkan pemeriksaan pajak. Kendala-kendala yang dihadapi dalam optimalisasi penerimaan Pajak Hotel pada masa Pandemi Covid-19 di DKI Jakarta adalah faktor tingkat perekonomian; kesadaran wajib pajak; dan kurangnya kuantitas sumber daya manusia.

.....The Covid-19 Pandemic has a big impact on local tax revenues especially Hotel Tax in DKI Jakarta as the center of the capital city. The hotel industry in DKI Jakarta during the Covid-19 Pandemic had a bad impact such as a decrease in hotel occupancy rates. But if we look at the realization of Hotel Tax revenue in 2020, it has reached the realization target. This thesis focus on DKI Jakarta Local Government's effort to optimize Hotel Tax in DKI Jakarta during Pandemic Covid-19 along with its obstacles which encountered in implementing that optimization. This research is conducted using qualitative approach with by depth interviews, observations, and literature studies. The result of the research showed that the different strategy to optimize hotel tax during Covid-19 Pandemic are increasing of hotel occupancy by utilizing hotels for selfisolation of Covid-19 patients and issuance of regulations providing tax stimuli. Intensification is done by increase socialization; increasing tax compliance; Strengthening Identification System; increasing monitoring; development of data collection on tax objects, and increasing supervision. The obstacles that are faced in optimizing hotel tax revenue during Covid-19 Pandemic in DKI Jakarta are economic level factors; Lacking of taxpayers compliance, and lacking quantity of human