

ABSTRAK

Kebijakan otonomi daerah telah diberlakukan untuk melaksanakan pemerintahan dan membangun daerah dan sebagai konsekwensi tiap daerah di tuntut untuk meningkatkan pendapatan daerah. Pemerintah Pusat telah memberikan kewenangan yang lebih luas di era otonomi pada pemerintah daerah untuk menyusun keuangan daerahnya sehingga pembangunan daerah dapat terealisasi. Ada banyak pemerintahan daerah baru mengalami deficit anggaran. Jika keadaan ini berlangsung terus maka status otonomi daerahnya akan dicabut. Pendapatan pajak dari sector industry pariwisata dengan mengkaitkan wisatawan, hotel, restoran dan objek wisata mempunyai potensi besar. Penelitian ini bertujuan mengetahui pengaruh jumlah kunjungan wisatawan, jumlah hotel, jumlah restoran dan jumlah objek wisata terhadap pajak daerah di empat kota besar Jakarta, Bandung, Yogyakarta, dan Surabaya. Penelitian ini menggunakan data sekunder merupakan data laporan tahunan Badan Pusat Statistik yang dipublikasi pada periode tahun 2008-2013 selanjutnya dianalisis dengan metode regresi linier berganda. Hasil menunjukkan bahwa jumlah wisatawan, hotel, restoran berpengaruh signifikan terhadap Pendapatan Asli Daerah, dan hanya variable objek wisata tidak berpengaruh signifikan terhadap Pendapatan Asli Daerah.

Kata kunci : Jumlah Wisatawan, Jumlah Hotel, Jumlah Restoran, Jumlah Objek Wisata, Pajak Daerah

ABSTRACT

The regional autonomy has long adapted in order to run the government and develop the region and the consequences has been required each region to increase local revenue. The main idea by the autonomy was to increase the effectiveness and efficiency public service and create the community welfare. The centralized government has turned to the centralized one with more authority is given widely to the autonomy era has given more chance to the local government to develop and explore its financial resources so the development of the region can be achieved. There has many new government regional autonomy has deficit financial budget. Since this condition has been happened continuously to any region so the autonomy status would be terminated. Tax revenue from tourism industry is high potential income. This study aims to determine the influence of the number of tourists, the number of hotel, the number of restaurant and the number of tourism object for regional income in four big cities : Jakarta, Bandung, Yogyakarta, and Surabaya .

The data used in this research was secondary data which then was analyzed by using multiple linear regression. This research using data from Central Statistic Bureau report in the period of 2008-2013. The analyze technique to use in this research is multiple linear regression. The result of this research shows that the number of tourists the number of hotel the number of restaurant has positive influence to the regional income only variable the number of tourism object has negative influence to the regional income .

Keyword : *The number of tourists, The Number Of Hotels, The Number Of Restaurants, The Number Of Tourism Object, Regional Taxes*