

ABSTRACT

Potential of revenue in the region is very important in the process of developing a region, one of the benefits derived from regional income is that the region can carry out regional development by spending, one of which is spending on goods and services. The role of spending on goods and services is very important in the regions, with spending on goods and services being able to make regions develop so that it is expected to be able to increase operational activities in the area. The purpose of this study is to analyze the comparative analysis of hotel tax revenue and restaurant tax and their impact on the fulfillment of spending on goods and services before and during the Covid-19 pandemic. The sample used is DKI Jakarta Provincial Government in 2015-2022. From the research results, it can be concluded that hotel taxes have an effect on the provision of spending on goods and services before and during the Covid-19 pandemic, while restaurant taxes do not have an effect on the provision of spending on goods and services before and during the Covid-19 pandemic. There is a difference between hotel tax revenue before and during the Covid-19 pandemic, while there is no difference in restaurant tax revenue before and during the Covid-19 pandemic.

Keywords: *Hotel Tax, Restaurant Tax, and Goods and Services Expenditure*



ABSTRAK

Potensi Pendapatan di daerah sangat penting dalam proses pengembangan suatu daerah, salah satu manfaat yang diperoleh dari pendapatan daerah yaitu daerah bisa melakukan pengembangan wilayah dengan melakukan belanja, salah satunya adalah belanja barang dan jasa. Peran belanja barang dan jasa sangat penting di daerah, dengan belanja barang dan jasa mampu membuat daerah menjadi berkembang sehingga diharapkan mampu meningkat kegiatan operasional di daerah tersebut. Tujuan penelitian ini untuk menganalisis komparatif pajak hotel dan pajak restoran serta dampaknya terhadap pemenuhan belanja barang dan jasa sebelum dan selama pandemi Covid-19. Sampel yang digunakan adalah Pemprov DKI Jakarta pada tahun 2015-2022. Dari hasil penelitian dapat disimpulkan bahwa pajak hotel berpengaruh terhadap pemenuhan belanja barang dan jasa sebelum dan selama pandemi Covid-19, sedangkan pajak restoran tidak berpengaruh terhadap pemenuhan belanja barang dan jasa sebelum dan selama pandemi Covid-19. Terdapat perbedaan antara penerimaan pajak hotel sebelum dan selama pandemi Covid-19, sedangkan penerimaan pajak restoran sebelum dan selama pandemi Covid-19 tidak terdapat perbedaan.

Kata Kunci: Pajak Hotel, Pajak Restoran, dan Belanja Barang dan Jasa

