

**EFEKTIVITAS DAN KONTRIBUSI PAJAK HOTEL, PAJAK
RESTORAN, PAJAK PARKIR, DAN PAJAK REKLAME TERHADAP
PENDAPATAN ASLI DAERAH KABUPATEN KULON PROGO TAHUN
2021-2023**

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INTISARI

Transformasi ekonomi, kualitas infrastruktur, institusi, dan sumber daya manusia sedang diupayakan untuk mencapai kemandirian daerah menuju Indonesia emas 2045. Tujuan penelitian ini untuk mengetahui tingkat efektivitas dan kontribusi sektor pariwisata dari pajak hotel, pajak restoran, pajak parkir, dan pajak reklame terhadap Pendapatan Asli Daerah (PAD) di Kabupaten Kulon Progo setelah pembangunan *Yogyakarta International Airport* tahun 2021-2023. Penelitian ini menggunakan metode deskriptif dengan data sekunder yang diperoleh dari Badan Keuangan dan Aset Daerah Kabupaten Kulon Progo yang terdiri dari target dan realisasi penerimaan pajak hotel, pajak restoran, pajak parkir, pajak reklame dan realisasi penerimaan PAD yang diolah menggunakan rasio efektivitas dan kontribusi. Hasil penelitian menunjukkan bahwa tahun 2021-2023 efektivitas pajak hotel, pajak restoran, dan pajak reklame termasuk kategori sangat efektif, sedangkan pajak parkir masuk kriteria efektif. Kontribusi pajak hotel, pajak restoran, pajak parkir, dan pajak reklame termasuk dalam nilai kontribusi sangat kurang terhadap PAD dengan nilai kontribusi kurang dari 10% terhadap PAD meskipun senantiasa mengalami peningkatan nilai kontribusi.

Kata Kunci: Efektivitas, Kontribusi, Pajak Hotel, Pajak Reklame, Pajak Restoran, Pajak Parkir, Pendapatan Asli Daerah

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**EFFECTIVENESS AND CONTRIBUTION OF HOTEL TAX, RESTAURANT
TAX, PARKING TAX, AND BILLBOARD TAX TO LOCAL REVENUE OF
KULON PROGO DISTRICT IN 2021-2023**

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ABSTRACT

Economic transformation, infrastructure quality, institutions, and human resources are being pursued to achieve regional independence towards Indonesia Emas 2045. The purpose of this study is to determine the level of effectiveness and contribution of the tourism sector from hotel tax, restaurant tax, parking tax, and billboard tax to Regional Original Revenue (PAD) in Kulon Progo Regency after the construction of Yogyakarta International Airport in 2021-2023. This study uses a descriptive method with secondary data obtained from the Badan Keuangan dan asset Daerah Kabupaten Kulon Progo consisting of the target and realization of hotel tax revenue, restaurant tax, parking tax, billboard tax and realization of PAD revenue processed using the effectiveness and contribution ratios. The results showed that in 2021-2023 the effectiveness of hotel tax, restaurant tax, and billboard tax was in the highly effective category, while parking tax was included in the effective criteria. The contribution of hotel tax, restaurant tax, parking tax, and billboard tax is included in the value of very less contribution to PAD with a contribution value of less than 10% to PAD even though it always experiences an increase in contribution value.

Keywords: *Billboard Tax, Contribution, Effectiveness, Hotel Tax, Local Revenue, Parking Tax, Restaurant Tax*

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