

ABSTRAK

Penelitian ini dibimbing oleh Dr.Zamzami, S.E., M.S dan Candra Mustika, S.E., M.Si. Penelitian ini bertujuan untuk menganalisis: 1) perkembangan pajak hotel kabupaten/kota di Provinsi Jambi; 2) pengaruh Produk Domestik Regional Bruto, Jumlah Hotel dan Tingkat Hunian Hotel terhadap pajak hotel kabupaten/kota di Provinsi Jambi. Data yang digunakan adalah data *time series* periode Tahun 2015-2020 dan data *cross section* dari 11 kabupaten/kota di Provinsi Jambi. Perkembangan pajak hotel kabupaten/kota di Provinsi Jambi dianalisis dengan metode analisis kuantitatif. Untuk menganalisis pengaruh Produk Domestik Regional Bruto, Jumlah Hotel dan Tingkat Hunian Hotel digunakan metode regresi data panel. Hasil analisis menemukan bahwa: 1) selama periode 2015-2020 penerimaan pajak hotel terbesar dimiliki oleh Kota Jambi ; 2) Produk Domestik Regional Bruto, Jumlah Hotel dan Tingkat Hunian Hotel berpengaruh signifikan terhadap penerimaan pajak hotel kabupaten/kota di Provinsi Jambi.

Kata Kunci: *Penerimaan Pajak Hotel Provinsi Jambi, Produk Domestik Regional Bruto, Jumlah Hotel, Tingkat Hunian Hotel.*

ABSTRACT

This research was guided by Dr.Zamzami, S.E., M.S and Candra Mustika, S.E., M.Sc. This study aims to analyze: 1) the development of district/city hotel taxes in Jambi Province; 2) the effect of Gross Regional Domestic Product, Number of Hotels and Hotel Occupancy Rate on district/city hotel taxes in Jambi Province. The data used are time series data for the 2015-2020 period and cross section data from 11 districts/cities in Jambi Province. The development of district/city hotel taxes in Jambi Province was analyzed using quantitative analysis methods. To analyze the effect of Gross Regional Domestic Product, Number of Hotels and Hotel Occupancy Rate, panel data regression method was used. The results of the analysis found that: 1) during the 2015-2020 period the largest hotel tax revenue was owned by the City of Jambi; 2) Gross Regional Domestic Product, Number of Hotels and Hotel Occupancy Rate have a significant effect on district/city hotel tax revenues in Jambi Province.

Keywords: *Jambi Province Hotel Tax Revenue, Gross Regional Domestic Product, Number of Hotels, Hotel Occupancy Rate.*