

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perkembangan pajak daerah di Kota Jambi dalam periode tahun 1998-2021, menganalisis faktor-faktor apa saja yang mempengaruhi penerimaan pajak daerah di Kota Jambi dalam periode tahun 1998-2021, dan menganalisis pengaruh penerimaan pajak daerah terhadap pertumbuhan ekonomi di Kota Jambi dalam periode tahun 1998-2021, menggunakan data sekunder dengan jenis data time series selama kurun waktu tahun 1998-2021. Teknik analisis yang digunakan dalam penelitian ini adalah analisis deskriptif kualitatif dan kuantitatif dengan model ekonometrika model *Ordinary Least Square* (OLS). Hasil penelitian memberikan kesimpulan bahwa Perkembangan penerimaan pajak di Kota Jambi tahun 1998-2021 cenderung mengalami fluktuasi, namun secara keseluruhan penerimaan pajak di Kota Jambi selama kurun waktu tersebut menunjukkan perkembangan yang cukup baik; PDRB, jumlah penduduk, dan investasi berpengaruh terhadap jumlah penerimaan pajak hotel di Kota Jambi; variabel inflasi dan kebijakan pemerintah tidak berpengaruh signifikan terhadap jumlah penerimaan pajak hotel di Kota Jambi. Selanjutnya PDRB, jumlah penduduk, inflasi dan investasi berpengaruh terhadap jumlah penerimaan pajak restoran di Kota Jambi. Sedangkan variabel kebijakan pemerintah tidak berpengaruh signifikan terhadap jumlah penerimaan pajak restoran di Kota Jambi. Berikutnya, PDRB, jumlah penduduk, investasi dan kebijakan pemerintah berpengaruh terhadap jumlah penerimaan pajak hiburan di Kota Jambi. Sedangkan variabel inflasi tidak berpengaruh signifikan terhadap jumlah penerimaan pajak hiburan di Kota Jambi. PDRB, inflasi, investasi dan kebijakan pemerintah berpengaruh terhadap jumlah penerimaan pajak reklame di Kota Jambi. Sedangkan variabel jumlah penduduk tidak berpengaruh signifikan terhadap jumlah penerimaan pajak reklame di Kota Jambi. Terakhir, PDRB, inflasi, investasi dan jumlah penduduk berpengaruh terhadap jumlah penerimaan pajak penerangan jalan di Kota Jambi. Sedangkan variabel kebijakan pemerintah tidak berpengaruh signifikan terhadap jumlah penerimaan pajak penerangan jalan di Kota Jambi. Pajak hiburan, hotel dan restoran berpengaruh positif dan signifikan terhadap pertumbuhan ekonomi di Kota Jambi Tahun 1998-2021. Sedangkan pajak reklame dan pajak penerangan jalan tidak berpengaruh signifikan terhadap pertumbuhan ekonomi di Kota Jambi.

Kata Kunci: Penerimaan Pajak, Pertumbuhan Ekonomi, PDRB, Jumlah Penduduk, Investasi, Inflasi dan Kebijakan Pemerintah.

ABSTRACT

This study aims to analyze the development of local taxes in Jambi City in the period 1998–2021; to analyze what factors affect local tax revenue in Jambi City in the period 1998–2021; to analyze the effect of local tax revenue on economic growth in Jambi City in the period 1998–2021. This study uses secondary data in the form of time series data during the period 1998–2021. The analysis techniques used in this research are descriptive, qualitative, and quantitative. The model used in this analysis is an econometric model with the Ordinary Least

Squares (OLS) model. The results of the study provide conclusions to the development of tax revenue in Jambi City in 1998–2021 tends to experience fluctuations, but overall tax revenue in Jambi City has shown quite good development; GRDP, population, and investment partially affect the amount of hotel tax revenue in Jambi City. Meanwhile, inflation and government policy variables have no significant effect on the amount of hotel tax revenue in Jambi City. Furthermore, GRDP, population, inflation, and investment partially affect the amount of restaurant tax revenue in Jambi City. Meanwhile, the government policy variable has no significant effect on the amount of restaurant tax revenue in Jambi City. Next, GRDP, population, investment, and government policy partially affect the amount of entertainment tax revenue in Jambi City. While the inflation variable has no significant effect on the amount of entertainment tax revenue in Jambi City, GRDP, inflation, investment, and government policy partially affect the amount of billboard tax revenue in Jambi City. Meanwhile, the population variable has no significant effect on the amount of billboard tax revenue in Jambi City. Finally, GRDP, inflation, investment, and population partially affect the amount of street lighting tax revenue in Jambi City. Meanwhile, the government policy variable has no significant effect on the amount of street lighting tax revenue in Jambi City. Entertainment, hotel, and restaurant taxes have a positive and significant effect on economic growth in Jambi City in 1998–2021. Meanwhile, billboard taxes and street lighting taxes have no significant effect on economic growth in Jambi City.

Keywords: *Tax Revenue, Economic Growth, GRDP, Population, Investment, Inflation, and Government Policy.*