

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas penerimaan pajak hotel, pajak restoran dan pajak hiburan terhadap efektivitas penerimaan pendapatan asli daerah dengan pertumbuhan ekonomi sebagai variabel moderasi pada Kabupaten/Kota di Provinsi Jambi periode 2017-2023. Penelitian ini termasuk jenis penelitian kuantitatif dengan data sekunder. Populasi dalam penelitian ini adalah Kabupaten/Kota di Provinsi Jambi Periode 2017-2023. Teknik pengambilan sampel yang digunakan adalah sampling jenuh. Terdapat 77 sampel data yang diteliti dalam penelitian ini. Analisis data menggunakan analisis regresi linier berganda dan *Moderating Regression Analysis (MRA)* dengan alat analisis IMB SPSS Versi 29. Hasil penelitian menunjukkan bahwa (1) Efektivitas penerimaan pajak hotel tidak berpengaruh terhadap Efektivitas penerimaan Pendapatan Asli Daerah, (2) Efektivitas penerimaan Pajak Restoran berpengaruh terhadap Efektivitas penerimaan Pendapatan Asli Daerah, (3) Efektivitas penerimaan Pajak Hiburan tidak berpengaruh terhadap Efektivitas penerimaan Pendapatan Asli Daerah, (4) Pertumbuhan Ekonomi tidak mampu memoderasi pengaruh Efektivitas penerimaan Pajak Hotel terhadap Efektivitas penerimaan Pendapatan Asli Daerah, (5) Pertumbuhan Ekonomi tidak mampu memoderasi pengaruh Efektivitas penerimaan Pajak Restoran terhadap Efektivitas penerimaan Pendapatan Asli Daerah, (6) Pertumbuhan Ekonomi tidak mampu memoderasi pengaruh Efektivitas penerimaan Pajak Hiburan terhadap Efektivitas penerimaan Pendapatan Asli Daerah.

Kata Kunci: Efektivitas Penerimaan Pajak Hotel; Efektivitas Penerimaan Pajak Restoran; Efektivitas Penerimaan Pajak Hiburan; Efektivitas Penerimaan Pendapatan Asli Daerah; Pertumbuhan Ekonomi

ABSTRACT

This study aims to determine the effect of the effectiveness of hotel tax, restaurant tax, and entertainment tax revenues on the effectiveness of local revenue (PAD) collection, with economic growth as a moderating variable in the Regencies/Cities of Jambi Province for the period 2017–2023. This study is a quantitative research using secondary data. The population in this study consists of Regencies/Cities in Jambi Province for the period 2017–2023. The sampling technique used is saturated sampling. A total of 77 data samples were examined in this study. Data analysis was conducted using multiple linear regression analysis and Moderating Regression Analysis (MRA), with IBM SPSS Version 29 as the analytical tool. The results of the study show that (1) the effectiveness of hotel tax revenue has no significant effect on the effectiveness of local revenue collection. (2) The effectiveness of restaurant tax revenue has a significant effect on the effectiveness of local revenue collection. (3) The effectiveness of entertainment tax revenue has no significant effect on the effectiveness of local revenue collection. (4) Economic growth is not able to moderate the effect of the effectiveness of hotel tax revenue on the effectiveness of local revenue collection. (5) Economic growth is not able to moderate the effect of the effectiveness of restaurant tax revenue on the effectiveness of local revenue collection. (6) Economic growth is not able to moderate the effect of the effectiveness of entertainment tax revenue on the effectiveness of local revenue collection.

Keywords: *Effectiveness of Hotel Taxes; Effectiveness of Restaurant Taxes; Effectiveness of Entertainment Taxes; Effectiveness of Local Own Revenue; Economic Growth*