ABSTRAK

Penelitian ini bertujuan untuk menganalisis potensi, efektivitas, dan kontribusi pajak hotel terhadap Pendapatan Asli Daerah (PAD) di Kota Jambi selama periode 2011 – 2024. Pajak hotel merupakan salah satu sumber pendapatan penting bagi daerah, namun dalam implementasinya masih sering dijumpai permasalahan terkait optimalisasi potensi, efektivitas pemungutan, serta rendahnya kontribusi terhadap PAD. Penelitian ini menggunakan pendekatan kuantitatif deskriptif Hasil penelitian menunjukkan bahwa rata-rata potensi pajak hotel di Kota Jambi sebesar Rp13.947.128.061 per tahun, dengan potensi tertinggi terjadi pada tahun 2023 dan terendah pada tahun 2012. Tingkat efektivitas pemungutan pajak hotel rata-rata sebesar 91,26 persen, termasuk dalam kategori efektif, meskipun terdapat fluktuasi tiap tahunnya. Sementara itu, kontribusi pajak hotel terhadap PAD masih tergolong sangat rendah, dengan rata-rata hanya 3,68 persen per tahun. Temuan ini menunjukkan bahwa meskipun pemungutan pajak hotel tergolong cukup efektif, namun optimalisasi potensi dan peningkatan kontribusi masih menjadi tantangan yang perlu ditangani. Saran penelitian ini melakukan penguatan sistem pendataan dan pelaporan berbasis digital, peningkatan kerja sama antara pemerintah daerah dan pelaku usaha perhotelan, serta pengembangan sektor pariwisata sebagai langkah strategis untuk meningkatkan kinerja penerimaan pajak hotel secara berkelanjutan.

Kata kunci : Pajak Hotel, Potensi, Efektivitas, Kontribusi, Pendapatan Asli Daerah, Kota Jambi

ABSTRACT

This study aims to analyze the potential, effectiveness, and contribution of hotel tax to Regional Original Revenue (PAD) in Jambi City during the period of 2011–2024. Hotel tax is one of the important sources of regional income; however, in practice, several issues are still found regarding the optimization of potential, effectiveness of tax collection, and its relatively low contribution to PAD. This research employs a descriptive quantitative approach. The results show that the average potential of hotel tax in Jambi City amounts to Rp13,947,128,061 per year, with the highest potential occurring in 2023 and the lowest in 2012. The average effectiveness of hotel tax collection is 91.26 percent, categorized as effective, although it fluctuates annually. Meanwhile, the contribution of hotel tax to PAD remains very low, with an average of only 3.68per year. These findings indicate that while the tax collection is relatively effective, the optimization of potential and the increase in contribution remain significant challenges that must be addressed. This study recommends strengthening digital-based data and reporting systems, enhancing collaboration between local government and hotel business actors, and developing the tourism sector as strategic efforts to improve the performance of hotel tax revenues in a sustainable manner.

Keywords: *Hotel Tax, Potential, Effectiveness, Contribution, Regional Original Revenue, Jambi City*