

ABSTRACT

Local Tax is one of the important sources of local revenue to finance the implementation of the regional administration in order to carry out the public services and to realize the the region's autonomy. Local revenue is revenue from regional taxes, retribution, the profits of regional company, revenue from other agencies, and acceptance from local revenue recipient. The higher the role of the local revenue in regional income, the more successful do the efforts, or the higher the ability of the region in financing government administration and development. One of the provisions in the Act No. 28 of 2009 is about Hotel Tax. Hotel Tax is tax on the services provided by the hotel. Hotel can be defined as a lodging service provider, such as a motel, an inn, guesthouse, hostel, dormitory that have more than ten rooms. Initially in Law No. 18 of 1997 hotel tax was combined with restaurant tax by the name of the hotel and restaurant taxes. However, due to the changes to the law on regional taxes and levies, the promulgation of Law No. 34 of 2000 and law No. 28 of 2009 about Local Taxes and Retribution, the hotel and restaurant taxes are separated into two types of taxes

Keywords: Tax, Hotel, Hotel Tax, Local Tax, Local Revenue.