

## CHAPTER V

### CONCLUSIONS AND SUGGESTIONS

#### A. Conclusions

1. The conclusion from the Research is that the Hotel Tax has high contribution compare to other Local Taxes in increasing Local Revenue in The City of Yogyakarta, It is evident from the last five years the hotel tax has been the biggest contribution in increasing local revenues in Yogyakarta.

2. Within the Collection Process of Hotel Tax in The City of Yogyakarta, it also has the supporting and obstacles factors of hotel tax. The most influential factors are from internal for example limited human resources due to the moratorium of civil servants, but for the supporting factor has been support in collecting hotel tax.

#### B. Suggestion

Based on the results of the research, the author try to deliver some suggestions for consideration, including:

1. Taxpayers, whether individuals or entities need to increase knowledge and raise awareness in paying taxes on his efforts to right time, especially in paying Hotel Tax.
2. Tax Agency of Yogyakarta is expected to be much better in caring out properly and correctly the obligation of taxation.
3. For the other researchers, please do not take the same title for your undergraduate thesis.