

PENGARUH PELAKSANAAN KEBIJAKAN PAJAK HOTEL TERHADAP
KINERJA ORGANISASI DINAS PENDAPATAN DAERAH DAN
PERILAKU WAJIB PAJAK DALAM UPAYA PENINGKATAN PENDAPATAN
ASLI DAERAH DI KOTA BANDUNG
OLEH:

MULYANA

ABSTRACT

Ineffective hotel in increasing the use of tax revenue is major problems in this research. For that writer interested for research on the influence of the implementation of policies hotel tax on the performance of the organization department of local revenue and behavior taxpayers in efforts to enhance revenue in the city of Bandung. A method of this research is descriptive with the technique of a survey. Population in this research is businessman taxpayers hotels in the city of Bandung good individuals as well as of companies that are entirely 225 hotel with a sample of 69 the hotel. The technique of the collection of data used is kuisisioner.

An research result obtained was that there are the influence of the implementation of policies hotel tax on the performance of the organization department of local revenue worth 67,68 % .terdapat the influence of the implementation of policies hotel tax against behavior taxpayers as much as 58,49 %. There are the influence of the implementation of policies hotel tax on the performance of the organization department of local revenue and behavior taxpayers as much as 66,32 %

Key words: hotel tax revenue, organization performance, taxpayers behaviour