

ABSTRACT

Development of Bandar Lampung city require relatively large costs. Many sources of revenue could be developed as receipts to be the development cost, one of them is tax Hotel. The amount of tax revenue Hotel basically depends on the readiness of the region and the potential of the area.

The purpose of this study is to determine how much Influence Room Occupancy Rate, Average Room Rates and Number of Tourists in hotel tax revenue either partially or simultaneously.

This research is explanatory. Statistical test used is the classical assumption, the coefficient of determination, multiple regression analysis, hypothesis testing by using SPSS 20.0.

Based on the results of simultaneous hypothesis testing, it is know that: Occupancy Rate Room, Room Rates Average and The Number of Tourists significantly influence tax receipts hotel in Bandar Lampung. It means higher occupancy rates, average room rates and the number of tourists may increase tax receipts hotel in Bandar Lampung. So the tax revenue as dependent variable can be influenced by three independent variables, consists of : Room Occupancy Rate, Average Room Rates and Number of Tourists.

Key Words : Room Occupancy Rate, Average Room Rates and Number of Tourists, Influence Tax Receipts Hotel

independen yaitu Tingkat Hunian Kamar, Tarif Kamar Rata-rata dan Jumlah Wisatawan.

Kata Kunci: Tingkat Hunian Kamar, Tarif Kamar Rata-rata dan Jumlah Wisatawan, Penerimaan Pajak Hotel



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