

ABSTRAK

ISMAIL, TAHUN 2022, Kontribusi Pajak Pariwisata Terhadap Pendapatan Asli Daerah Kabupaten Takalar. Karya Tulis Ilmiah (KTI), Program Studi Perpajakan, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing 1 Andi Rustam dan Pembimbing 2 Andi Arifwangsa Adiningrat.

Tujuan penelitian ini adalah Untuk mengetahui Kontribusi Pajak Pariwisata Terhadap Pendapatan Asli Daerah Kabupaten Takalar. Penelitian ini di lakukan Di Dinas Pariwisata Kabupaten Takalar dan Badan Pendapatan Daerah. Teknik dalam penelitian ini menggunakan teknik kualitatif terapan. Data penelitian diperoleh penulis melalui penelitian lapangan baik dengan cara observasi maupun wawancara serta didukung dengan perolehan dokumen dari tempat penelitian.

Hasil penelitian menunjukkan bahwa Kontribusi Pajak Pariwisata Terhadap Pendapatan Asli Daerah Kabupaten Takalar, terlaksana serta berhasil secara efektif.

Kata Kunci: Kontribusi, Pajak Pariwisata, Pendapatan Asli Daerah



ABSTRACT

ISMAIL, 2022, Contribution of Tourism Tax to Takalar Regency's Original Revenue. *Scientific Writing (KTI), Tax Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Supervisor 1 Andi Rustam and Supervisor 2 Andi Arifwangsa Adiningrat.*

The contribution of the tourism tax to regional income income plays an important role in the development of a region, revenue from tourism taxes in Takalar Regency is the largest revenue because Takalar Regency has many tourism objects. Tourism tax is a source of tax revenue sourced from district/city taxes. The purpose of this study was to determine the contribution of tourism taxes to local revenue in Takalar Regency. This research was conducted at the Takalar Regency Tourism Office and the Regional Revenue Agency. The technique in this study uses applied qualitative techniques. The research data was obtained by the authors through field research either by means of observation or interviews and supported by the acquisition of documents from the research site.

The results showed that the contribution of the tourism tax to the local revenue of Takalar Regency was implemented and succeeded effectively.

Keywords: Contribution, Tourism Tax, Local Revenue

