

**PENGARUH BEA PEROLEHAN HAK ATAS TANAH DAN BANGUNAN (BPHTB) & PAJAK BUMI DAN BANGUNAN PERDESAAN DAN PERKOTAAN (PBB-P2) TERHADAP PENDAPATAN ASLI DAERAH (PAD) KOTA DENPASAR PADA MASA PANDEMI COVID-19**

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**Abstrak**

Riset ini bersasaran guna (1) mengidentifikasi, mengkaji, dan menaksir imbas BPHTB pada PAD kota Denpasar pada masa pandemi covid-19, (2) mengidentifikasi imbas dan PBB-P2 pada PAD kota Denpasar pada masa pandemi covid-19, serta (3) mengidentifikasi imbas BPHTB dan PBB-P2 pada PAD kota Denpasar pada masa pandemi covid-19. Jenis riset yang diaplikasikan yakni riset kuantitatif dengan hipotesis tertentu. statistik dalam riset ini diperoleh lewat website resmi BPD Kota Denpasar. Pengumpulan statistik diimplementasikan dengan cara teknik studi dokumen lewat mengumpulkan, membaca, menelaah, serta mengimplementasikan analisis statistik sekunder terkait. Teknik pengambilan sampel yang diaplikasikan yakni teknik non-probability sampling dan penetapan target mengaplikasikan teknik purposive sampling dengan teknik pengolahan dan analisis statistik kuantitatif. Impak riset mengutarakan (1) BPHTB dengan parsial berimbas positif bermakna pada PAD kota Denpasar pada masa pandemi covid-19, (2) PBB-P2 dengan parsial berimbas positif bermakna pada PAD kota Denpasar pada masa pandemi covid-19, (3) BPHTB dan PBB-P2 dengan simultan berimbas positif bermakna pada PAD kota Denpasar pada masa pandemi covid-19.

**Kata Kunci : Bea Hak Perolehan atas Tanah dan Bangunan, Pajak Bumi dan Bangunan Perdesaan dan Perkotaan, Pendapatan Asli Daerah.**

**THE INFLUENCE OF LAND AND BUILDING RIGHTS ACQUISITION  
FEES (BPHTB) & RURAL AND URBAN LAND AND BUILDING TAX (PBB-  
P2) ON DENPASAR CITY'S ORIGIN REVENUE (PAD) DURING THE  
COVID-19 PANDEMIC**

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**Abstract**

*This study aims to (1) identify, study, and analyze the effect of Land and Building Acquisition Fees (BPHTB) on Regional Original Income (PAD) in Denpasar city during the covid-19 pandemic, (2) determine the effect and Land and Building Tax Rural and Urban Areas (PBB-P2) on Regional Original Income (PAD) Denpasar city during the covid-19 pandemic, and (3) knowing the effect of Fees on Land and Building Acquisition Rights (BPHTB) and Rural and Urban Land and Building Taxes (PBB -P2) to Regional Original Income (PAD) for the city of Denpasar during the Covid-19 pandemic. The type of research used is quantitative research with certain hypotheses. The statistik in this study were obtained through the official website of the Regional Revenue Agency for the City of Denpasar. statistik collection was carried out by means of document study techniques through collecting, reading, studying, and analyzing related secondary data. The sampling technique used is a non-probability sampling technique and target determination uses a purposive sampling technique with quantitative statistik processing and analysis techniques. The results of the study showed that (1) Land and Building Acquisition Fees (BPHTB) partially had a significant positive effect on Regional Original Income (PAD) for the city of Denpasar during the Covid-19 pandemic, (2) Rural and Urban Land and Building Tax (PBB) -P2) partially had a significant positive effect on Regional Original Income (PAD) for the city of Denpasar during the Covid-19 pandemic, (3) Fees for Land and Building Acquisition Rights (BPHTB) and Rural and Urban Land and Building Taxes (PBB-P2) simultaneously had a significant positive effect on Regional Original Income (PAD) for the city of Denpasar during the co-19 pandemic.*

**Keywords:** *Land and Building Acquisition Fees, Rural and Urban Land and Building Taxes, Regional Own Revenue.*