ANALISIS PENERIMAAN PAJAK HOTEL, PBB P2, DAN BPHTB TERHADAP PENDAPATAN ASLI DAERAH KABUPATEN BULELENG

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis laju pertumbuhan, efektivitas, dan kontribusi penerimaan Pajak Hotel, PBB P2, dan BPHTB terhadap Pendapatan Asli Daerah Kabupaten Buleleng periode 2020-2024. Penelitian menggunakan pendekatan kuantitatif deskriptif dengan data sekunder yang diperoleh dari Badan Pengelolaan Keuangan dan Pendapatan Daerah (BPKPD) Kabupaten Buleleng. Teknik pengambilan sampel menggunakan purposive sampling dengan 5 tahun observasi. Analisis dilakukan melalui tiga pendekatan, yaitu laju pertumbuhan, efektivitas, dan kontribusi. Hasil penelitian menunjukkan bahwa Pajak Hotel memiliki rata-rata laju pertumbuhan sebesar 46,78% (kriteria tinggi), efektivitas sebesar 102,36% (sangat efektif), dan kontribusi sebesar 5,98% (sangat kurang). PBB P2 menunjukkan laju pertumbuhan sebesar -5,12% (sangat rendah), efektivitas sebesar 101,12% (sangar efektif), dan kontribusi sebesar 5,86% (sangat kurang). BPHTB memiliki laju pertumbuhan sebesar 13,07% (kriteria rendah), efektivitas sebesar 111,05% (sangat efektif(, dan kontribusi sebesar 13,04% (kurang). BPHTB merupakan jenis pajak dengan kontribusi terbesar terhadap PAD di antara ketiga jenis pajak yang diteliti. Secara keseluruhan, meskipun ketiga jenis pajak menunjukkan tingkat efektivitas yang sangat efektif, kontribusinya terhadap PAD masih tergolong rendah, mengindikasikan perlunya optimalisasi pengelolaan pajak daerah di Kabupaten Buleleng.

Kata Kunci : Pajak Hotel, PBB P2, BPHTB, dan PAD

ANALYSIS OF HOTEL TAX, PBB P2, AND BPHTB REVENUE ON THE ORIGINAL REGIONAL INCOME OF BULELENG REGENCY

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ABSTRACT

This study aims to analyze the growth rate, effectiveness, and contribution of Hotel Tax, Land and Building Tax (PBB P2), and Land and Building Acquisition Duty (BPHTB) revenues to the Local Own-Source Revenue (PAD) of Buleleng Regency during the 2020–2024 period. A quantitative descriptive approach was employed using secondary data obtained from the Regional Finance and Revenue Management Agency (BPKPD) of Buleleng Regency, with purposive sampling covering five years of observation. The analysis applied three approaches: growth rate, effectiveness, and contribution. The results show that Hotel Tax recorded an average growth rate of 46,78 percent (high), effectiveness of 102,36 percent (very effective), and a contribution of only 5,98 percent (very poor). PBB P2 showed a growth rate of -5,12 percent (very low), effectiveness of 101,12 percent (very effective), and a contribution of 5,86 percent (very poor). BPHTB recorded a growth rate of 13,70 percent (low), effectiveness of 111,05 percent (very effective), and the largest contribution among the three taxes at 13,04 percent (poor). Overall, although all three taxes are highly effective, their contribution to PAD remains low, indicating the need to optimize regional tax management in Buleleng Regency.

Keywords: Hotel Tax, PBB P2, BPHTB, and PAD