

Evaluasi Efektivitas dan Efisiensi Pemungutan Pajak Hotel dan Pajak Restoran di Kabupaten Karanganyar

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INTISARI

Penelitian ini bertujuan untuk mengevaluasi efektivitas dan efisiensi pemungutan pajak hotel dan pajak restoran di Kabupaten Karanganyar. Jenis penelitian ini merupakan studi kasus. Proses pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Wawancara dilakukan kepada Badan Keuangan Daerah, pengusaha hotel, dan restoran. Pemilihan narasumber dilakukan dengan menggunakan metode *purposive sampling* dengan *judgement*. Verifikasi data dengan membandingkan hasil wawancara antar narasumber. Analisis data dilakukan dengan mengambil kesimpulan dari hasil wawancara.

Hasil penelitian menunjukkan bahwa sistem pemungutan pajak hotel dan pajak restoran kurang efektif dan efisien. Hal tersebut dibuktikan dengan tidak tercapainya beberapa tujuan pemungutan pajak, dan prosedur pemungutan serta dasar pengenaan pajak tidak sesuai dengan peraturan yang berlaku.

Kata kunci: Efektivitas, Efisiensi, Pajak Hotel, Pajak Restoran

Evaluation of Effectiveness and Efficiency of Collection Hotel Tax and Restaurant Tax in Karanganyar Regency

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This research aims to evaluate the effectiveness and efficiency of collection hotel tax and restaurant tax in Karanganyar Regency. The type of this research is case study. The data is collected through interview and documentation. The interview is conducted to Local Financial Institution, Hotel and Restaurant Entrepreneur. The interviewee is selected by using purposive sampling method with judgement. Data verification is measured by comparing the interview result between the interviewee. Data analysis is performed by drawing conclusions from the interview result.

The result of this research showed that the collection system of hotel tax and restoran tax are less effective and efficient. This was proven by a few targets of tax collection that were not achieved, procedure and also basis of tax collection was not in accordance with regulation.

Keywords: Effectiveness, Efficiency, Hotel Tax, Restaurant Tax