ABSTRAK

**ANALISIS KONTRIBUSI DAN EFEKTIVITAS
PAJAK HOTEL, PAJAK RESTORAN, PAJAK MINERAL BUKAN
LOGAM DAN BATUAN, DAN RETRIBUSI TEMPAT REKREASI DAN
OLAHRAGA TERHADAP PENDAPATAN PAJAK DAN RETRIBUSI
DAERAH KABUPATEN BELU**
(Studi Komparatif sebelum dan semasa Pandemi Covid-19)

Carolina Chiara Hello
NIM: 182114099
Universitas Sanata Dharma Yogyakarta
2022

Penelitian ini bertujuan untuk menganalisis empat hal. Pertama, menganalisis kontribusi penerimaan pajak hotel, pajak retoran, pajak mineral bukan logam dan batuan, retribusi tempat rekreasi dan olahraga terhadap pendapatan Pajak dan Retribusi Daerah Kabupaten Belu pada tajun 2019 sampai tahun 2021. Kedua, menganalisis efektivitas penerimaan pajak hotel, pajak restoran, pajak mineral bukan logam dan batuan, retribusi tempat rekreasi dan olahraga pada tahun 2019 sampai tahun 2021, Ketiga, menganalisis adanya perbedaan penerimaan pajak hotel, pajak restoran, pajak mineral bukan logam dan batuan, retribusi tempat rekreasi dan olahraga sebelum dan semasa Pandemi Covid-19. Keempat, menganalisis faktor penghambat dan upaya yang dilakukan Pemerintah untuk mengatasinya.

Penelitian ini menggunakan metode analisis pendekatan komparatif dengan jenis penelitian kuantitatif. Teknik pengumpalan data yang dilakukan adalah wawancara dan dokumentasi. Data yang digunakan dalam penelitian adalah data dari laporan realisasi penerimaan pajak dan retribusi daerah tahun 2019-2021. Analisis data menggunakan analisis kontribusi, analisis efektivitas, analisis *Paired Sample T-Test* dan analisis deskriptif.

Hasil dari penelitian ini adalah kontribusi dan efektivitas pajak hotel, pajak retoran, pajak mineral bukan logam dan batuan, retribusi tempat rekreasi dan olahraga bervariasi tiap tahunnya. Uji *Paired Sample T-Test* pajak hotel, pajak retoran, pajak mineral bukan logam dan batuan, retribusi tempat rekreasi dan olahraga menghasilkan Sig. (two-tailed) > 0,05 yang berarti H_0 diterima artinya tidak ada perbedaan penerimaan sebelum dan semasa Pandemi Covid-19. Hambatan yang dialami Pemerintah Kabupaten Belu disebabkan oleh dua faktor yaitu faktor internal dan faktor eksternal, untuk mengatasi hambatan-hambatan tersebut Pemerintah telah melakukan berbagai upaya.

Kata kunci: kontribusi, efektivitas, pajak dan retribusi daerah, pandemi covid-19

ABSTRACT

AN ANALYSIS OF CONTRIBUTION AND EFFECTIVENESS, OF HOTEL TAX, RESTAURANT TAX, NON-METAL AND ROCKS MINERAL TAX, AND RETRIBUTIONS FOR RECREATION AND SPORTS AREA TOWARD REGIONAL TAX AND RETRIBUTIONS REVENUE IN BELU REGENCY

(A Comparative Study before and during Covid-19 Pandemic)

Carolina Chiara Hello
NIM: 182114099
Universitas Sanata Dharma Yogyakarta
2022

This study aims to analyze four things. The first is analysis the contribution of hotel tax revenues, restaurant tax, non-metal minerals and rocks tax, retribution for recreation and sports to Belu Regency Regional Tax and Retribution in 2019 to 2021. The second is analysis the effectiveness revenues of hotel tax, restaurant tax, tax non-metal minerals and rocks, retribution for recreation and sports in 2019 to 2021. The third is analysis the differences revenues in hotel tax, restaurant tax, tax on non-metallic minerals and rocks, levies on recreation and sports before and during the Covid-19 pandemic. The fourth is analysis the inhibiting factors and the efforts made by the Government to overcome them.

This research used was comparative approach analysis method with quantitative research type. The data collection techniques used are interviews and documentation. In this research the data used came from the report of realization of local tax and retribution for 2019-2021. The data analysis used contribution analysis, effectiveness analysis, *Paired Sample T-Test* analysis, and descriptive analysis.

The results of this study are the contribution and effectiveness of hotel tax, restaurant tax, non-metallic minerals and rocks tax, retribution for recreation and sports areas vary each year. *Paired Sample Test T-Test hotel* tax, restaurant tax, tax on non-metal minerals and rocks, retribution for recreation and sports resulted in Sig. (two-tailed) > 0.05 which means H_0 is accepted it means there's no difference in revenue before the Covid-19 Pandemic and during the Covid-19 Pandemic. The obstacles experienced by the Belu Regency Government are caused by two factors, namely internal factors and external factors, to overcome these obstacles the Government has made various efforts.

Keywords: contribution, effectiveness, regional tax and retribution, covid-19 pandemic