

## SUMMARY

Noviyanto Rahmad Setiawan, 2014, Analysis of Hotel Tax Income Potential and Contribution to Local Income (Income Service Regional Studies in Batu City), Kertahadi, Dr, M.Com, Farah Azizah Devi, S. Sos, MAB.

This study was conducted because the hotel is one of the tax income contributor. Batu Town has a good potential and expected to always be increasing every year, given the City of Batu is known as one of the tourist city iconic in East Java. Based on this research aimed to determine the potential of the hotel tax income in Batu city, The effectiveness of the existing hotel tax income in the Batu city and hotel tax contribution to local income of Batu city.

This study used a descriptive with a qualitative approach. Data collection techniques used in this study was interview and documentation. The analysis performed is the analysis of the growth of the hotel tax, and local tax income during the years 2008-2013 in Batu City then analysis the potential acquisition of Batu City hotel tax and analysis hotel tax effectiveness and the last analysis the contribution of Hotel Tax and Local Tax Income of Batu City.

The results of this study show that: the hotel tax income potential from 2008 until 2013 is very large; The average percentage of effectiveness hotel tax from 2008 to 2013 amounted to 97.73%, meaning that the tax collection in the Batu City can be said to be effective; whereas the contribution of the hotel tax income as a whole can be said to be less because the rate of growth of hotel tax each year are in the failde criteria. In the hotel tax Income Service of Batu city having some problems such as surveillance, compliance, and low human resource owned income so some effort is necessary to improve supervision, increase socialization, and provide employees with education and training.

Keywords: Hotel, Potential, Local Income