

## **ABSTRACT**

*This study aims to analyze how much potential, effectiveness and how much influence the occupancy rate of the hotel, the number of rooms, the number of tourists to the hotel tax revenue Yogyakarta City. This research is a quantitative descriptive. The analytical method used using the calculation of potential, effectiveness, multiple linear regression and classic asumi test from 2007 to 2016. Based on the analysis results obtained that the average growth potential down, hotel tax revenues are still very ineffective, hotel occupancy rate negatively and not significant to the hotel tax revenue, the number of hotels and the number of tourists have a positive and significant effect on the hotel tax revenue in Yogyakarta City in 2007 - 2016.*

*Keywords: Hotel Tax Receipts, Hotel Tax Receipts Realization, Hotel Tax Reception Targets, Hotel Occupancy Rate, Hotel Amount, Number of Travelers.*