

## **ABSTRAK**

Tujuan dari penelitian ini adalah untuk mengetahui tingkat efektivitas dan kontribusi pajak industri pariwisata dan retribusi objek wisata dalam penerimaan pendapatan asli daerah di Kabupaten Gunungkidul tahun 2013-2017. Metode penelitian yang digunakan adalah analisis deskriptif.

Hasil penelitian menunjukkan bahwa: (1) Pajak hotel dikategorikan sangat efektif dan tidak berkontribusi terhadap penerimaan pendapatan asli daerah, (2) Pajak restoran dikategorikan sangat efektif dan cukup berkontribusi terhadap penerimaan pendapatan asli daerah, (3) Pajak hiburan dikategorikan sangat efektif dan tidak berkontribusi terhadap penerimaan pendapatan asli daerah, (4) Retribusi tempat khusus parkir dikategorikan sangat efektif dan tidak berkontribusi terhadap penerimaan pendapatan asli daerah, (5) Retribusi tempat penginapan / pesanggrahan / villa dikategorikan sangat efektif dan tidak berkontribusi terhadap penerimaan pendapatan asli daerah, (6) Retribusi tempat rekreasi dan olahraga dikategorikan sangat efektif dan sangat berkontribusi terhadap penerimaan pendapatan asli daerah

**Kata Kunci :** Efektivitas, Kontribusi, Pajak Industri Pariwisata, Retribusi Objek Wisata, Pendapatan Asli Daerah.

## **ABSTRACT**

*The purpose of this study is to determine the effectiveness and contribution of tourism industry tax and tourist object retribution to the increase of local revenue in 2013-2017. The data analysis method used in this study was descriptive analysis.*

*The results of the study show that: (1) Hotel tax categorize as very effective and does not contribute to the increase of local revenue, (2) Restaurant tax categorize as very effective and contribute enough to the increase of local revenue, (3) Entertainment tax categorize as very effective and does not contribute to the increase of local revenue, (4) Parking lot retribution categorize as very effective and does not contribute to the increase of local revenue, (5) Lodging / boarding house / villa retribution categorize as very effective and does not contribute to the increase of local revenue, (6) Recreation and sports retribution categorize as very effective and very contribute to the increase of local revenue.*

*Keywords : Effectiveness, Retribution, Tourism Industry Tax, Tourist Object Retribution, Local Revenue.*