

ABSTRAK

AGUNG WAHYUDI. 140241100016. **ANALISIS PROSEDUR PEMUNGUTAN PAJAK HOTEL DAN REALISASI PENERIMAAN PAJAK HOTEL KABUPATEN SUMENEP.** Tugas Akhir. Program Studi DIII Akuntansi Sektor Publik. Fakultas Ekonomi dan Bisnis. Universitas Trunojoyo Madura. Tahun 2017.

Dengan menggunakan Metode penelitian deskriptif dan sumber data berasal dari nara sumber (informan) dengan teknik pengumpulan data dilakukan melalui wawancara, observasi, dokumentasi dan arsip. Lokasi penelitian berada di Badan Pendapatan, Pengelolaan Keuangan dan Aset Daerah (BPPKAD) Kabupaten Sumenep.

Hasil penelitian menunjukkan bahwa prosedur pemungutan pajak hotel kabupaten sumenep belum memenuhi maksimal dikarenakan lemahnya pengawasan terhadap wajib pajak yang mengusakan hotelnya sehingga mereka menyetorkan pajaknya secara laporan mereka tanpa kebenaran yang sesuai kenyataannya. Penghambat dalam prosedur pemungutan pajak hotel yaitu kurangnya kesadaran wajib pajak, karena petugas pemungutan pajak hotel sering melakukan tindakan *offical assesment*. Tidak keseluruhan wajib pajak patuh terhadap sistem *self assesment*, karena memang beberapa wajib pajak seolah tidak ingin tahu terhadap sistem tersebut ataupun kurangnya sosialisasi dari petugas pemungutan pajak hotel kepada wajib pajak. BPPKAD perlu meningkatkan pengawasan dan kedisiplinan pada wajib pajak yang kesadaran membayar pajaknya ataupun keterlambatan dalam pembayaran pajak masih rendah.

Kata kunci: Pajak Hotel, Prosedur Pemungutan Pajak Hotel, Sistem PemungutanPajak Hotel, Realisasi PenerimaanPajak Hotel, Kabupaten Sumenep

ABSTRACT

AGUNG WAHYUDI. 140241100016. **ANALYSIS OF HOTEL TAX PROCEDURES AND REALIZATION OF HOTEL TAX REVENUE IN SUMENEP DISTRICT YEAR 2015-2016.** Thesis. DIII Public Sector Accounting Study Program. Economics and Business Faculty. University of Trunojoyo Madura. Year 2017.

By using descriptive research method and data source come from informant with data collecting technique done through interview, observation, documentation and archive. The research location is located in the State Revenue, Financial and Asset Management Board (BPPKAD) of Sumenep District.

The results showed that the procedure of tax collection of sumenep regency hotels has not met the maximum due to weak supervision of taxpayers who damaged the hotel so that they deposit their taxes in their reports without truth that reality. The obstacle in the hotel tax collection procedure is the lack of awareness of the taxpayer, because the tax collector of the hotel often take official assesment action. Not all taxpayers adhere to the self-assessment system, because some taxpayers do not want to know about the system or the lack of socialization of tax collection officers to the hotel taxpayer. BPPKAD needs to improve supervision and discipline on taxpayers whose awareness of paying taxes or delay in tax payments is still low.

Keywords : Hotel Tax, Hotel Tax Collection Procedure, Hotel Tax Collection System, Hotel Tax Reception Realization, Sumenep District.