

ABSTRAK

Penelitian ini menganalisis kontribusi pajak hiburan terhadap peningkatan Pendapatan Asli Daerah (PAD) Kabupaten Sumenep selama periode 2019-2022 menggunakan pendekatan deskriptif kuantitatif. Penelitian ini tidak menggunakan angket ataupun kuesioner, menggunakan teknik observasi non partisipan, dengan teknik analisa data rumus efektivitas dan kontribusi. Penelitian ini bertujuan untuk mengetahui besaran kontribusi pajak hiburan terhadap peningkatan pendapatan asli daerah. Pajak hiburan diidentifikasi sebagai sumber potensial pendapatan daerah. Data diperoleh dari Badan Pendapatan, Pengelolaan Keuangan, dan Aset Daerah (BPPKAD) Kabupaten Sumenep dan dianalisis dengan membandingkan target dan realisasi pajak hiburan serta PAD. Hasil menunjukkan bahwa Kontribusi pajak hiburan terhadap PAD Kabupaten Sumenep selama empat tahun terakhir relatif kecil dan tidak signifikan, dengan fluktuasi besar. Efektivitas pemungutan pajak hiburan periode 2019-2022 hanya 67%, di bawah target. Kontribusi tertinggi tahun 2019 0,05%, turun menjadi 0,01% di 2020, 0% di 2021 (karena COVID-19), dan naik sedikit ke 0,04% di 2022, rata-rata 0,02%. Pajak hiburan berperan kecil dalam PAD 2019-2022, dengan presentase 0,00%-10%. Hipotesis nol (H0) diterima, menunjukkan pajak hiburan tidak berpengaruh signifikan terhadap peningkatan PAD. Penulis menyarankan pengembangan kebijakan untuk mendukung sektor hiburan, seperti memfasilitasi pembukaan hiburan sesuai regulasi dan memberikan insentif kepada pengusaha yang berkontribusi pada pendapatan daerah. Perlu juga memperkuat kerjasama antara pemerintah daerah, pemangku kepentingan, dan masyarakat untuk meningkatkan kesadaran pajak. Selain itu, langkah mitigasi untuk mengatasi dampak krisis seperti pandemi COVID-19 harus disiapkan agar kontribusi pajak hiburan tetap terjaga. Dengan penerapan saran ini, diharapkan kontribusi pajak hiburan meningkat secara konsisten dan berkelanjutan, mendukung pembangunan, dan kesejahteraan masyarakat Kabupaten Sumenep.

Kata Kunci: Kontribusi, Pajak Hiburan, Pendapatan Asli Daerah

ABSTRACT

This research analyzes the contribution of entertainment tax to increasing Sumenep Regency's Original Regional Income (PAD) during the 2019-2022 period using a quantitative descriptive approach. This research did not use questionnaires or questionnaires, used non-participant observation techniques, with effectiveness and contribution formula data analysis techniques. This research aims to determine the contribution of entertainment tax to increasing local original income. Entertainment taxes are identified as a potential source of local revenue. Data was obtained from the Regional Revenue, Financial and Asset Management Agency (BPPKAD) of Sumenep Regency and analyzed by comparing targets and realization of entertainment tax and PAD. The results show that the contribution of entertainment tax to PAD of Sumenep Regency over the last four years is relatively small and insignificant, with large fluctuations. The effectiveness of entertainment tax collection for the 2019-2022 period is only 67%, below the target. The highest contribution in 2019 was 0.05%, fell to 0.01% in 2020, 0% in 2021 (due to COVID-19), and rose slightly to 0.04% in 2022, an average of 0.02%. Entertainment tax plays a small role in PAD 2019-2022, with a percentage of 0.00%-10%. The null hypothesis (H0) is accepted, indicating that entertainment tax has no significant effect on increasing PAD. The author suggests developing policies to support the entertainment sector, such as facilitating the opening of entertainment in accordance with regulations and providing incentives to entrepreneurs who contribute to regional income. It is also necessary to strengthen cooperation between local governments, stakeholders and the community to increase tax awareness. In addition, mitigation measures to overcome the impact of crises such as the COVID-19 pandemic must be prepared so that entertainment tax contributions are maintained. By implementing this suggestion, it is hoped that the entertainment tax contribution will increase consistently and sustainably, supporting the development and welfare of the people of Sumenep Regency.

Keywords: *Contribution, Entertainment Tax, Original Regional Income*