ABSTRACT

ANALYSIS OF THE FACTORS THAT CAUSE LOW HOTEL TAX REVENUE AT THE REGIONAL REVENUE AGENCY OF* GOWA *IN 2023

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This study aims to analyze the various factors that contribute to the low realization of hotel tax revenue at the Gowa *Regency Regional Revenue Agency in 2023. Hotel taxes are one of the important sources of Regional Original Revenue that should be optimized, but the realization achievement in 2023 is only 56.27% of the set target.*

This study applied a descriptive qualitative approach with data collection techniques through in-depth interviews, observations, and documentation studies. The analysis was carried out using the Van Meter and Van Horn public policy implementation model, which included six variables: policy standards and objectives, resources, characteristics of implementing organizations, communication between organizations and implementing activities, implementing disposition, and social, economic, and political conditions.

The results show that the low hotel tax revenue is caused by inconsistent policy enforcement, lack of human and technological resources, weak data collection and supervision systems, and uneven tax collection. On the other hand, the unstable economic conditions of business actors and the perception of unfair treatment also affect taxpayer compliance. Socio-political factors were not found to be significant inhibitors. These findings emphasize the importance of institutional strengthening, digitization of the collection system, and consistent implementation of sanctions to improve compliance and effectiveness of hotel tax policies in Gowa *Regency.*

Keywords: Hotel Tax, Policy Implementation, Regional Revenue, Van Meter and Van Horn, Gowa *Regency.*

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