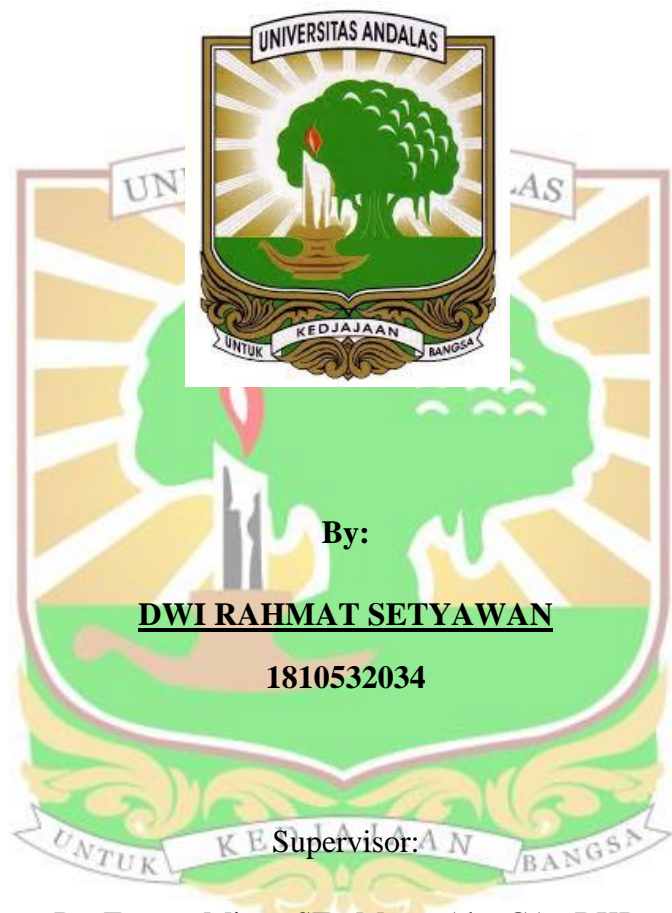


**ANALYSIS THE LEVEL OF COMPREHENSION OF BOARDING
HOUSE BUSINESS OWNERS REGARDING THE HOTEL TAX ON
BOARDING HOUSE ACCORDING TO THE REGIONAL REGULATION
OF PADANG CITY NUMBER 8 OF 2011 CONCERNING LOCAL TAXES**



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ABSTRACT

This study aims to find out the extent to which the level of comprehension of boarding house business owners on hotel taxes on boarding houses is based on Padang City Regional Regulation no. 8 of 2011. This research was conducted using the quantitative descriptive method. The research instruments are interviews with a Bapenda officer and Questionnaires to 68 boarding house business owners that have 10 rooms or more which are spread across several districts in the city of Padang. The results of this study show that the level of comprehension of boarding house business owners in Padang City is on the category low comprehension level. This indicates that most of the boarding house business owners in Padang city have a low comprehension and several of them doesn't even aware of the existence of the hotel tax on boarding houses. The results of this study are expected to be able to provide wider insight to the community, especially boarding house business owners related to the comprehension of the Padang City Regional Regulation number 8 of 2011 for the hotel tax on boarding house category. For local governments, this research can be used as a form of evaluation of local financial management performance on the implementation of Padang City regional regulations number 8 of 2011 for the hotel tax on boarding house category.

Keywords: Hotel Tax, Boarding House, Bapenda