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### **Analisis Faktor–Faktor yang Mempengaruhi Penerimaan Pajak Daerah Di Kabupaten Pesisir Selatan**

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#### **ABSTRACT**

The purpose of this study was to determine the effect of per capita income, inflation and economic growth of the local tax revenue in Pesisir Selatan and simultaneously. Type a descriptive quantitative research, the study aimed to determine the effect of two or more variables, data collection method in this research is quantitatively derived from secondary data years 2005-2014, in the form of documents and records, such as books, reports, newsletters, magazine, the nature of the documentation, literature study. Researchers collected data by tracking and studying the materials derived from the documents DPKAD Pesisir Selatan, the Central Bureau of Statistics South Coast, books, thesis, Internet sites, and other supporting data. The data analysis consisted of classical assumption (normality test, multicollinearity, test heterokedastisitas), analysis of multiple linear regression (coefficient of determination analysis, statistical test F, the test statistic t Results of studies per capita income has a positive influence and significant impact on local tax revenues in the Pesisir Selatan . the inflation rate does not affect the local tax revenue in Pesisir Selatan. this is due to the rate of inflation Pesisir Selatan coast of relatively larger. economic growth is positive and significant impact on the local tax revenue in Pesisir Selatan. this is consistent with the hypothesis . With increased economic growth, then it implies that per capita income of the people Pesisir Selatan also increased and local tax revenues will also increase, so that the life of society Pesisir Selatan will be prosperous and out of the lagging regions. revenue per capita, inflation and economic growth together (simultaneously) the effect on local tax revenue in Pesisir Selatan

**Keywords :** Per capita income, inflation, economic growth, taxes area