

**PENGARUH KESADARAN WAJIB PAJAK, PENGETAHUAN
PERPAJAKAN, SANKSI PERPAJAKAN DAN KUALITAS PELAYANAN
FISKUS TERHADAP KEPATUHAN WAJIB PAJAK DALAM
MEMBAYAR PAJAK HOTEL DI KABUPATEN BADUNG**

Abstract

Hotel tax is an important source of regional income to finance the implementation of local government and improve services to the community, so it is necessary to regulate it based on the principles of democracy, equity and justice, community participation, and accountability by taking into account regional potential.

The population used in this study were all hotels registered as hotel taxpayers in Badung Regency. Based on a population of 341 hotels recorded at the Revenue and Pasedahan Agung Agency, Badung Regency, only 100 hotels were used as samples in this study, while the data analysis technique used in this study was multiple linear regression analysis.

The results of the analysis in this study explain that Taxpayer Awareness, Tax Compliance, Tax Sanctions, and Fiscus Service Quality on Taxpayer Compliance in paying hotel taxes in Badung Regency have a positive effect. Suggestions that can be given to further researchers are to add independent variables and expand the research location.

Keywords: Taxpayer Awareness, Tax Knowledge, Tax Sanctions, Fiscal Service Quality, Taxpayer Compliance.

