

ABSTRAK

Maria Floriana Tuto Tuwanaen. 2026. Analisis Implementasi Pajak Barang dan Jasa Tertentu (PBJT) Pada Jasa Perhotelan di Kota Madiun Berdasarkan Peraturan Daerah Kota Madiun Nomor 9 Tahun 2023. Tugas Akhir, Program Studi D3 Manajemen Pajak, Universitas PGRI Madiun.

Penelitian ini bertujuan menganalisis penerapan PBJT sektor jasa perhotelan (termasuk rumah kos) di Kota Madiun pasca Perda No. 9 Tahun 2023, serta mengidentifikasi kendala dan dampak perluasan objek pajak. Metode yang digunakan adalah deskriptif kualitatif melalui studi dokumen, observasi, dan wawancara dengan pihak BAPENDA serta wajib pajak.

Hasil penelitian menunjukkan pelaksanaan telah berjalan sesuai aturan, namun terkendala rendahnya pemahaman wajib pajak rumah kos, keterbatasan pendataan, dan persepsi beban pajak. Meskipun jumlah wajib pajak meningkat menjadi 246 orang pada 2024, realisasi penerimaan justru turun menjadi 106,72%, menunjukkan perluasan basis belum diimbangi kepatuhan yang optimal.

Kata Kunci: Implementasi Kebijakan, PBJT Jasa Perhotelan, Rumah Kos, Peraturan Daerah Kota Madiun Nomor 9 Tahun 2023, Kepatuhan Wajib Pajak.

ABSTRACT

Maria Floriana Tuto Tuwanaen. 2026. Analysis of the Implementation of Certain Goods and Services Tax (PBJT) on Hotel Services in Madiun City Based on Madiun City Regional Regulation Number 9 of 2023. Final Project, Diploma Program in Tax Management, PGRI University of Madiun.

This study analyzes the implementation of PBJT in the hospitality sector (including boarding houses) in Madiun City following Regional Regulation No. 9 of 2023, as well as its obstacles and impacts on tax object expansion. The research uses descriptive qualitative method with documentation, observation, and interviews with BAPENDA and taxpayers.

Results show implementation has complied with regulations, but faces low taxpayer understanding, limited data collection, and burden perception. Although taxpayers increased to 246 in 2024, revenue realization dropped to 106.72%, indicating expanded tax base has not been matched by optimal compliance.

Keywords: Policy Implementation, PBJT Hotel Services, Boarding Houses, Madiun City Regional Regulation Number 9 of 2023, Taxpayer Compliance.