ABSTRACT

This study aims to examine and analyze the effect of Regional Taxes and Regional Retribution to Capital Expenditure to the Local Government City / Regency in West Java Province. The research approach used in sample of this research is Budget Realization Report of Local Government in West Java Province. The method used in this research is descriptive and verifikatif method. Data collection techniques are conducted through secondary data, the data obtained from the internet http://www.djpk.kemenkeu.go.id which is an official site that has been audited previously by the Badan Pemeriksa Keuangan (BPK).

Statistical analysis used in this study is normality test, heteroscedasticity test, multicolinearity test, correlation analysis, using t-test, multiple linear regression analysis, F-test and coefficient of determination analysis, and assisted with data processing using SPSS 23.0 for Windows.

Based on the results of research that has been done the Regional Taxes dan Regional Retribution has a positive effect on capital expenditure. Furthermore, the influence of Regional Taxes and Regional Retribution to the Capital Expenditure with the percentage 52.1% and 62.2%.

Keywords : *Regional Taxes , Regional Retribution and Capital Expenditure*