***ABSTRACT***

***Revenuea ccording to Article 6 paragraph (1) of Law No. 33 of 2004 are sourced from local taxes, wealth management outcomes separated areas, and other legitimate local revenues. Revenue is the most important benchmark for daearah capabilities in organizing and realizing regional autonomy which reflects the independence of a region. PAD Bandung is expected to be an asset for the organization of government and development, was until now the conditions are still not able to answer these expectations. Revenue propositions that can be donated to Total Revenue Region (TPD) is still relatively low experienced during the period of fiscal years 2013 to 2015 which only amounted to 3.16%. One of the supporting sectors Revenue Bandung. However, based on the survey results revealed that, the polling has not been in line with expectations that look of intensity data collection and registration, manner of payment and billing, as well as the guidance and control of the implementation of supervision. In addition, there are factors that affect sepert: a) A large number of taxpayers who have not registered dam has a business license because it has not progressed data collection and supervision intensive, b) Lack kamampuan local governments Bandung manage potential sources of regional ,***

***The purpose of research is to find out how the implementation of hotel and restaurant tax policy as an important determinant in local revenues at the Regional Tax Office in Bandung. The method used is a qualitative research method of primary data collection techniques by observation, interview, documentation study, while the secondary data collection is done by the study of literature. Data analysis technique used is the data reduction (data reduction), Data organization (organizing data) and Interpretation (interpretation or interpretation).***

***Suggestions are given, among others: Associated with collection Hotel and Restaurant Tax, should be efforts to increase the implementation of systems and procedures should be based on the statutory provisions applicable to penetapkan tariff has been set, to improve the realization of the data collection and the establishment of hotel tax and restaurants, it is necessary to collect data to taxpayers continuously, to improve the implementation of the payouts and billing hotel and restaurant taxes in accordance with the target, hence the need for coordination between the Department of the tax service area with UPTD, to improve guidance and curbing the need for rigor in the application of sanctions against taxpayers who do not carry out their obligations, as well as a need for the intensity of supervision to ensure consistent implementation of systems and procedures for the collection of tax on hotel and restaurant by the rules.***

***Keywords: Implementation, Policy, Hotel and Restaurant Tax, Revenue***