

## **Abstrak**

*Covid-19 berdampak besar terhadap perekonomian secara global. Kebijakan Pembatasan Sosial Berskala Besar (PSBB) sebagai langkah untuk menekan penyebaran Covid-19 yang diambil oleh pemerintah Indonesia kala pandemi hingga pembebasan beberapa jenis Pajak dan Retribusi Daerah oleh Badan Pendapatan Daerah (Bapenda) untuk meringankan beban para pelaku usaha di Kabupaten Bone membuat Pemerintah Daerah berasumsi bahwa penerimaan seluruh jenis Pajak dan Retribusi Daerah tahun 2020 akan menurun secara drastis. Faktanya, berdasarkan informasi dari Kepala Bapenda di akhir tahun 2020, tidak semua jenis Pajak Daerah mengalami penurunan ada beberapa jenis Pajak Daerah yang justru mengalami kenaikan. Penerimaan Pajak Hotel mengalami penurunan yang cukup signifikan. Di sisi lain, penerimaan Pajak Restoran justru mengalami kenaikan secara drastis. Hal itulah yang mendasari penyusunan karya tulis tugas akhir penulis yakni, untuk mengetahui perkembangan penerimaan Pajak Hotel dan Pajak Restoran saat pra-pandemi Covid-19 hingga memasuki masa new normal (adaptasi kebiasaan baru). Adapun penelitian menggunakan metode one-to-one interview dengan beberapa pejabat Bapenda Kabupaten Bone dan beberapa wajib pungut Pajak Hotel dan Pajak Restoran yang ada di Kota Watampone. Selain itu, penulis juga menggunakan metode dokumentasi serta metode kepustakaan untuk memperdalam penulisannya. Hasil penelitian menunjukkan bahwa terjadi kesenjangan antara penerimaan Pajak Hotel dan Pajak Restoran di Kabupaten Bone di masa pandemi. Memasuki masa new normal, tepatnya pada tahun 2021, seluruh penerimaan Pajak dan Retribusi Daerah sudah mengalami kenaikan beberapa kali lipat dibandingkan kala pandemi.*

*Kata kunci: Pajak Hotel, Pajak Restoran, Pandemi, New Normal*

## ***Abstract***

*Covid-19 has had a huge impact on the global economy. The Large-Scale Social Restriction Policy as a step to suppress the spread of Covid-19 taken by the Indonesian government during the pandemic to the exemption of several types of regional taxes and levies by the Regional Revenue Agency to ease the burden on business actors in Bone Regency made the Local governments assume that the revenue of all types of Regional Taxes and Levies in 2020 will decrease drastically. In fact, based on information from the Head of Regional Revenue Agency at the end of 2020, not all types of Regional Taxes have decreased, there are several types of Regional Taxes that have actually increased. Hotel Tax revenue has decreased significantly. On the other hand, Restaurant Tax revenue have increased drastically. This is what underlies the author's final thesis, which is to find out the development of Hotel Tax and Restaurant Tax revenue during the pre-Covid-19 pandemic until entering the new normal period (adaptation of new habits). The research used a one-to-one interview method with several Regional Revenue Agency officials in Bone Regency and several mandatory hotel and restaurant taxes in Bone Regency. In addition, the author also uses the documentation and the library method to deepen his writing. The results showed that there was a gap between Hotel Tax and Restaurant Tax revenue in Bone Regency during the pandemic (in 2020). Entering the new norm period, to be precise in 2021, all regional tax and levy revenues have increased several times compared to during the pandemic.*

*Keywords: Hotel Tax, Restaurant Tax, Pandemic, New Normal*