

# **Analisis Perbandingan Pemberian Insentif Pajak Hotel dan Dana Hibah Pariwisata pada Sektor Pariwisata Selama Pandemi Covid-19 (Studi Kasus Kota Malang) = Comparative Analysis of Hotel Tax Incentives and Tourism Grants in the Tourism Sector During the Covid-19 Pandemic (Study Case in Malang City)**

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## **Abstrak**

Sektor pariwisata di Kota Malang mengalami penurunan kunjungan drastis yaitu sebesar 53% di Bulan Maret 2020 sebagai akibat adanya pandemi Covid-19. Penurunan jumlah juga berdampak pada pelaku usaha penyokong pariwisata, yaitu perhotelan. Dalam rangka Pemulihan Ekonomi Nasional dan memberikan stimulus pada sektor pariwisata, Pemerintah Pusat memberikan Dana Hibah Pariwisata kepada industri hotel di Kota Malang. Penelitian ini bertujuan untuk menganalisis perbandingan Insentif Pajak Hotel dan Dana Hibah Pariwisata di Kota Malang selama pandemi Covid-19. Penelitian ini menggunakan pendekatan kualitatif. Hasil penelitian ini menunjukkan bahwa Pemberian kebijakan insentif Pajak Hotel dan Dana Hibah Pariwisata memiliki kelebihan dan kelemahan masing-masing. Kebijakan pemberian insentif Pajak Hotel selama pandemi Covid-19 tidak tepat sasaran karena tidak sesuai dengan anjuran pemerintah dan penerima manfaat insentif bukan industri hotel. Pemberian Dana Hibah Pariwisata lebih memberikan dampak kepada industri hotel. Dengan demikian, pelaksanaan Dana Hibah Pariwisata perlu dimaksimalkan pada periode selanjutnya dan perlu tetap diberikan mengingat Kota Malang merupakan salah satu dari 10 Destinasi Pariwisata Prioritas.

..... The tourism sector in Malang City has drastic decline of 53% in March 2020 as a result of the Covid-19 pandemic. The decreasing of the number of tourism visit impacts on business actors that supporting tourism, hotels. In the context of the National Economic Recovery and providing a stimulus to the tourism sector, the Central Government provides Tourism Grants to the hotel industry in Malang City. This study aims to analyze the comparison of Hotel Tax Incentives and Tourism Grants in Malang City during the Covid-19 pandemic. This study uses a qualitative approach. The results of this study indicate that Hotel Tax incentives and Tourism Grants have their respective advantages and disadvantages. The policy of providing hotel incentives during the Covid-19 pandemic is not right on target because it is not in accordance with government recommendations and the recipients of incentives are not industrial hotels. The provision of Tourism Grants has more impact on the hotel industry. Thus, the implementation of the Tourism Grant Fund needs to be maximized in the next period and it is necessary to remember that Malang City is one of the 10 Priority Tourism Destinations.