The title of this undergraduate thesis is “GOLF ENTERTAINMENT TAX ELIMINATION IN ACT NO. 28 OF 2009 ON REGIONAL TAX AND RETRIBUTION POST CONSTITUTIONAL COURT DECISION OF THE REPUBLIC OF INDONESIA NO. 52/PUU-IX/2011.” Legal issues on this thesis are: 1). Is Constitutional Court Decision of The Republic of Indonesia No. 52/PUU-IX/2011 in compliance with the principles of taxation? 2). What is the Implication Yuridis of Constitutional Court Decision No. 52/PUU-IX/2011 for Batu Regional Regulation No. 2 of 2012 on Revised Regional Regulation No. 6 of 2010 in entertainment tax? This is normative study with three approaches, law approach, conceptual approach, and case approach. The finding of this study are: 1). Seen from the government, it is not appropriate with bakti theory, tax bearing theory, growth theory, equality principle, convenience of payment, similarity principle, special benefit principle, welfare principle, equilibrium principle, economic principle, fairness principle, and juridical principle. 2). The enforceability of Constitutional Court Decision No. 52/PUU-IX/2011 on Batu Regional Regulation No. 2 of 2012 on Revised Regional Regulation No. 6 of automatically make the regional regulation become null and void.

Keyword: Tax, Golf Entertainment Tax and Constitution Court Decision