

**ABSTRACT**

*One of the efforts made for national development is the revenue from tax revenues. More than 80% of the Republic of Indonesia's state revenue is received from taxes. Tourism Tax is a source of tax revenue sourced from the regency/city tax. Regional Tax that regulates Law Number 28 Of 2009 Indonesia Tourism ranks in revenue after oil and gas commodities along with oil palm, because the government is taxing the tourism sector. related to encouraging the tourism sector industry. This can have a direct effect on business and the economy that can be obtained from wage income on cooperation in the tourism sector, and also increases it as regional income. Regions can maximize the capabilities of the region and can increase good and stable economic capabilities, as well as increase the ability to build regional development that can be used by the wider community, and countries that provide community services to the community.*

**Keywords:** *Tax Tourism, Law Enforcement, Indonesian Tourism*