

## ABSTRAK

**Rachmat Suprianto.** Analisis Ekonomi Pemungutan Pajak Wisata Religi Terhadap Peningkatan Pendapatan Asli Daerah Kota Banjarmasin: Kubah Guru Zuhdi,. Pembimbing: (I) Dr. H. Zaki Mubarak, S. E., M.Si. (II) M. Yulian Ma'mun,L.c., M.M, Pada Program Studi Ekonomi Syariah Fakultas Ekonomi Dan Bisnis Islam UIN Antasari Banjarmasin.2026

**Kata Kunci :Wisata Religi, Aktifitas Ekonomi, PAD, Kubah Guru Zuhdi**

Penelitian ini bertujuan untuk menganalisis aktivitas ekonomi yang berkembang di kawasan wisata religi Kubah Guru Zuhdi serta mengkaji kontribusinya terhadap Pendapatan Asli Daerah (PAD) Kota Banjarmasin. Fenomena meningkatnya kunjungan peziarah ke kawasan tersebut mendorong munculnya berbagai aktivitas ekonomi masyarakat yang berpotensi memberikan dampak terhadap perekonomian lokal. Rumusan masalah dalam penelitian ini meliputi: (1) aktivitas ekonomi apa saja yang berkembang di kawasan wisata religi Kubah Guru Zuhdi, dan (2) bagaimana kontribusi ekonomi kawasan tersebut terhadap PAD Kota Banjarmasin.

Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian lapangan (penelitian lapangan). Data diperoleh melalui observasi, wawancara, dan dokumentasi yang melibatkan pihak pemerintah daerah, pedagang, pengunjung, serta pihak terkait di kawasan Kubah Guru Zuhdi. Analisis data dilakukan menggunakan model analisis interaktif Miles dan Huberman yang meliputi reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa aktivitas ekonomi yang berkembang di kawasan wisata religi Kubah Guru Zuhdi meliputi usaha kuliner, pedagang kaki lima, penjualan perlengkapan ibadah, jasa parkir, serta berbagai usaha jasa lainnya yang melayani kebutuhan peziarah. Aktivitas tersebut menciptakan perputaran ekonomi masyarakat dan memberikan dampak ekonomi lokal. Kontribusi terhadap PAD Kota Banjarmasin bersifat tidak langsung, terutama melalui penerimaan pajak daerah seperti pajak restoran dan pajak reklame dari usaha yang beroperasi di sekitar kawasan wisata religi.

## **ABSTRACT**

**Rachmat Suprianto.** *Economic Analysis of Religious Tourism Tax Collection on Increasing Regional Original Income of Banjarmasin City: Kubah Guru Zuhdi,. Supervisor: (I) Dr. H. Zaki Mubarak, S. E., M.Si. (II) M. Yulian Ma'mun, L.c., M.M, at the Sharia Economics Study Program, Faculty of Islamic Economics and Business, UIN Antasari Banjarmasin.2026*

**Keywords:** *Religious Tourism, Economic Activities, Local Revenue, Guru Zuhdi's Dome*

*This study aims to analyze the economic activities developing in the Kubah Guru Zuhdi religious tourism area and examine their contribution to Banjarmasin City's Regional Original Income (PAD). The increasing number of pilgrim visits to the area has led to various economic activities that have the potential to impact the local economy. The research questions include: (1) what economic activities are developing in the Kubah Guru Zuhdi religious tourism area, and (2) how the area's economy contributes to Banjarmasin City's PAD.*

*This study used a qualitative approach with field research. Data were obtained through observation, interviews, and documentation involving local government officials, vendors, visitors, and other relevant parties in the Kubah Guru Zuhdi area. Data analysis was conducted using the Miles and Huberman interactive analysis model, which includes data reduction, data presentation, and conclusion drawing.*

*The results indicate that the economic activities developing in the Kubah Guru Zuhdi religious tourism area include culinary businesses, street vendors, sales of religious supplies, parking services, and various other service businesses serving the needs of pilgrims. These activities generate economic activity in the community and impact the local economy. Contributions to Banjarmasin City's Regional Original Revenue (PAD) are indirect, primarily through local tax revenues, such as restaurant tax and advertising tax, from businesses operating around religious tourism areas.*