

## Penetapan pajak kendaraan bermotor atas kendaraan bermotor yang digunakan di area Bandar Udara dalam rangka peningkatan penerimaan daerah

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### Abstrak

Vehicle tax is one of a truly potential local income to local Government in this case local income department. Based on the dynamic growth of the vehicle it self every year that increase rapidly, vehicle tax is becoming more potential ever year. It can be shown from the intensity of the vehicle which cause traffic jam. Vehicle tax base is collect from the ownership of the vehicle it self, which is allocate for the development of the public facilities, but Indonesia doesn't implemented it.

The concept of vehicle tax is a collaboration between local income department, police department, insurance department. So if the local government wanted to implement those regulation a coordination should be happen between those department. The result is the local government can't implement the collection of vehicle tax on specific road such as airport area, because the regulation of collecting those tax is related to not only one department, but involving the other department to coordinate about the policy.