

## **Optimalisasi pendapatan pajak reklame melalui pemeriksaan pajak daerah (studi kasus Dinas Pendapatan Daerah Kota Bogor)**

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### **Abstrak**

Implementation of local autonomy in Indonesia means that the government has authority, rights and obligatory to regulate their house hold themselves as their finance based on the regulation. Bogor, as a buffer city for Jakarta, also applies the local autonomy. One of income sources for local government finance is local earnings, which is include local tax. In Bogor advertising tax give contribution enough as local earnings.

Research question are how advertising tax auditing prossedure in Bogor Municipality and implication advertising tax auditing in Bogor Municipality. The research approach is quantitative, the collecting data techniques by in-depth interview with number of informants that obviously involved in audit advertising tax, which are the staff of Bogor Local Revenue Agency, advertising tax payer literature studies and also data from Bogor Municipality. Whereas the secondary data is obtain through literature study by examining various literature to derive comprehensive description on the object researcg. Data analysis is done in qualitative way, based on the result of the field finding as the primary data, and the secondary data.

Billboards that are already expired bring their own problem, So that the Bogor Local Government has to destroy them. If the billboards were kept, they would decrease the Bogor?s local income. The aim of this research is to analyze the process about local auditing tax in Bogor and its implication to advertising tax income. By Tax Performance Index (TPI) from 2003-2006, there is still big potential advertising tax to cover local government cost. Although TPI has increased, its still can not reach the local revenue target. Even though Bogor Government is still using simple auditing local tax system, It has fulfilled auditing step indicator. This research prove that the tax auditing system is effective, but the regional income has not optimal yet.