

Formulasi kebijakan kenaikan Harga Air Baku (HAB) sebagai upaya peningkatan fungsi regulerend pajak air tanah di Kota Bandung =  
Formulation of increasing water prices policy related to efforts in enhancing regulerend function of groundwater tax in Bandung

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Abstrak

[<b>ABSTRAK</b><br>

Penelitian dilakukan bertujuan untuk mendeskripsikan proses formulasi kebijakan kenaikan Harga Air Baku (HAB) sebagai upaya untuk meningkatkan fungsi regulerend Pajak Air Tanah di Kota Bandung dan menganalisis kendala yang dihadapi selama proses formulasi kebijakan tersebut. Penelitian dilakukan dengan pendekatan kualitatif dan pengumpulan data kualitatif. Dari hasil penelitian, proses formulasi kebijakan kenaikan Harga Air Baku (HAB) yang diatur dalam peraturan walikota ini melewati empat tahapan, yakni tahap persiapan, tahap analisis, tahap pelaporan (lokakarya 1-4), dan tahap penyusunan peraturan walikota (lokakarya 5-6). Menurut sudut pandang Wajib Pajak, kendala di dalam proses formulasi kebijakan ini adalah terjadinya miskomunikasi antara instansi yang berwenang dengan Wajib Pajak terkait dengan partisipasi Wajib Pajak dalam perumusan kebijakan. Akan tetapi, sebenarnya miskomunikasi ini tidak dapat dianggap sebagai kendala yang berarti karena tidak diharuskan adanya partisipasi Wajib Pajak dalam pembuatan sebuah peraturan walikota.

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<b>ABSTRACT</b><br>

The study was conducted to describe the policy formulation process of increasing water prices as the government's effort in enhancing regulerend function of groundwater tax in Bandung municipality and also to analyze any constraints which the Government faced during the process. The study was conducted with a qualitative approach and qualitative data collection. The research results revealed that there were four stages in the formulation process of increasing water prices policy: preparation stage, analysis stage, reporting stage, and legal drafting stage. From the tax payer's point of view, the constraint of this policy formulation process was a miscommunication happened between the tax payer and the policy maker due to tax payer's participation issue in a policy formulation process. However, this miscommunication can't be considered as a serious constraint because tax payer's participation is not a main requirement in establishing a major regulations. ;The study was conducted to describe the policy formulation process of increasing water prices as the government's effort in enhancing regulerend function of groundwater tax in Bandung municipality and also to analyze any constraints which the Government faced during the process. The study was conducted with a

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