

## Analisis implementasi kebijakan alokasi belanja hasil penerimaan pajak penerangan jalan di Kota Bekasi = Analysis of spending allocation on revenue of street lightning tax policy implementation in Bekasi City

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### Abstrak

Penelitian ini membahas implementasi kebijakan alokasi belanja hasil penerimaan atas Pajak Penerangan Jalan di Kota Bekasi. Penelitian ini bertujuan menganalisis kebijakan alokasi belanja hasil penerimaan Pajak Penerangan Jalan di Kota Bekasi. Penelitian ini menggunakan konsep implementasi Grindle. Pendekatan yang digunakan adalah kuantitatif post-positivism. Hasil penelitian menunjukkan bahwa kebijakan earmarking tax belum diimplementasikan di Kota Bekasi disebabkan tidak diaturnya ketentuan tersebut. Selain itu ketidaksesuaian antara regulasi keuangan daerah dengan earmarking tax serta ketidakpahaman masing-masing pihak mengenai ketentuan tersebut.

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Law of the Republic of Indonesia Act No. 28 of 2008 about Local Taxes and Levies has mandated earmarking for street lighting tax that partially shall be reallocated to the provision of street lighting, but there is no provision of reallocation in Bekasi City Regional Regulation No. 13 of 2012 about Street Lighting Tax. This undergraduate thesis discussed about The Implementation of Spending Allocation on Revenue of Street Lightning Tax Policy in Bekasi City. This undergraduate thesis used post-positivist qualitative approach. The result of this study showed that earmarking tax policy has not been implemented in the city of Bekasi because of no such provision in the regional regulation of street lighting tax. Less awareness of each party regarding that Act causes the exclusion of these provisions.