

Strategi optimalisasi penerimaan pajak daerah di Kota Bukittinggi = Optimization strategy of local tax revenue in Bukittinggi City

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Abstrak

Penelitian ini membahas kendala/hambatan yang dihadapi oleh Pemerintah Kota Bukittinggi serta menganalisa strategi-strategi yang dilaksanakan oleh Pemerintah Kota Bukittinggi dalam mengoptimalkan penerimaan pajak daerahnya. Menggunakan pendekatan post positivist, metode kualitatif, pengumpulan data menggunakan teknik wawancara mendalam. Strategi yang dilihat berkaitan dengan indikator Memperluas Basis Objek Pajak dan Minimalisasi Object exemption, Penerapan Presumptive tax pada objek yang Hard To Tax, Pemanfaatan Diskresi Tarif, Perbaikan Basis Data dan Penguatan Sistem Identifikasi, Penguatan Proses Pemungutan, Peningkatan Efisiensi Administrasi dan Penguatan Pengawasan dan Penegakan Sanksi. Dari hasil penelitian diidentifikasi kendala/hambatan yang dihadapi oleh Pemerintah Kota Bukittinggi dalam mengoptimalkan penerimaan pajak daerah yakni : 1 Kendala Regulasi; 2 Kendala Implementasi; 3 Lemahnya basis data perpajakan; 4 Lemahnya koordinasi internal Pemerintah Daerah; 5 Lemahnya pengawasan dan penegakan sanksi; 6 Keterbatasan sumber daya aparatur; dan 7 Keterbatasan kemampuan dan perilaku ketidakpatuhan Wajib Pajak.

Selanjutnya penerapan strategi berupa Perluasan Basis Objek Pajak dan Meminimalkan object exemption, Perbaikan Basis Data dan Penguatan Sistem Identifikasi, Penguatan Proses Pemungutan, Peningkatan Efisiensi Administrasi telah dilaksanakan oleh Pemerintah Kota Bukittinggi dengan cukup baik walaupun diakui masih terdapat kelemahan. Sedangkan untuk Penerapan Presumptive Tax dan Diskresi Tarif berupa leveling tarif belum dilaksanakan oleh Pemda Kota Bukittinggi. Untuk itu diharapkan Pemerintah Kota Bukittinggi dapat mengevaluasi setiap strategi yang telah dilaksanakan guna meningkatkan optimalisasi penerimaan pajak daerah ke depan.

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This research discusses problems faced by Local Government of Bukittinggi and analyzes strategies they did in optimizing their local tax revenue. Using the post positivist approach, quantitative method, and data collection using indepth interview technique. The strategies are observed related to the indicators of Expanding Tax Object Basis and Minimizing the Object exemption, Applying Presumptive tax among the Hard To Tax objects, Utilizing Tax Rate Discretion, Fixing the Data Basis and Strengthening Identification System, Strengthening Collection Process, Increasing Administration Efficiency, Strengthening Monitoring and Sanction Enforcement.

From the result, some problems are identified in the Local Government of Bukittinggi in optimizing the local tax revenue, which are 1 Regulation Problems 2 Implementation Problem 3 Weaknesses in Tax Data Basis 4 Weaknesses in Local Government internal coordination 5 Weaknesses in Monitoring and Sanctions Enforcement 6 Lacking in human resources and 7 Lacking in ability and disobedience of Tax Payer. Furthermore, the application of strategies such as Expanding Tax Object Basis and Minimizing the Object exemption, Fixing the Data Basis and Strengthening Identification System, Strengthening Collection Process, Increasing Administration Efficiency have been quite well done by the Local Government of

Bukittinggi although there are still some weaknesses. Meanwhile for the Application of Presumptive Tax dan Tax Rate Discretion such as tax rate leveling have not been done by the Local Govenment of Bukittinggi. That is why, it is hoped that the Local Govenment of Bukittinggi can evaluate every strategies that have been done to increase the optimalization of the local tax revenue in the future.