

Strategi Optimalisasi Penerimaan Pajak Penerangan Jalan di Kota Bengkulu = Optimization Strategy for Street Lighting Tax Revenue in Bengkulu City

Annisa Riyananda, author

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Abstrak

Realisasi penerimaan PPJ di Kota Bengkulu tidak mencapai target yang ditetapkan sehingga dibutuhkan strategi optimalisasi penerimaan PPJ serta identifikasi faktor internal dan faktor eksternal dalam optimalisasi penerimaan PPJ berdasarkan analisis SWOT sehingga realisasi penerimaan PPJ di Kota Bengkulu dapat optimal. Pendekatan penelitian ini yakni post-positivist dengan teknik pengumpulan data wawancara mendalam dan studi pustaka. Hasil dari penelitian ini terdapat empat macam strategi yakni perluasan subjek PPJ baru dan peningkatan kapasitas PPJ, perkuatan proses pemungutan PPJ, peningkatan pengawasan PPJ, dan peningkatan efisiensi dari administrasi PPJ. Kemudian, terdapat faktor internal sebagai kekuatan dan kelemahan yakni kerja sama bapenda dengan instansi lain yang terkait, ketersediaan sumber daya manusia di bapenda, keterbatasan akses data mengenai subjek PPJ, penempatan sumber daya manusia tidak sesuai dengan tugas pokok dan fungsi, ketidaktersediaan alat ukur kapasitas listrik untuk objek pajak Non-PLN, pemberlakuan sistem pemotongan PPJ pelanggan pra-bayar melalui e-commerce, dan unequal treatment pada subjek PPJ dengan sistem pra-bayar dan pasca bayar. Faktor eksternal sebagai peluang dan ancaman adalah perjanjian kerjasama antara bapenda dengan PT PLN UP3 Kota Bengkulu, penggantian PJU LED oleh dishub, dan ketersediaan dasar hukum PPJ di Kota Bengkulu, pembayaran tagihan listrik oleh subjek PPJ pasca bayar, dan keterbatasan dana yang dimiliki oleh dishub.

.....The realization of street lighting tax revenue in the city of Bengkulu did not reach the set target, thus requiring an optimization strategy for street lighting tax revenue as well as the identification of internal and external factors in optimizing street lighting tax revenue based on SWOT analysis so that the realization of street lighting tax revenue in Bengkulu city can be optimal. The research approach used in this study is post-positivist with the data collection techniques of in-depth interviews and literature review. The results of this study identified four types of strategies, namely expansion of new street lighting tax subjects and increasing the capacity of street lighting tax, strengthening the street lighting tax collection process, enhancing street lighting tax supervision, and improving the efficiency of street lighting tax administration. Furthermore, there are internal factors as strengths and weaknesses such as cooperation between the local revenue office (Bapenda) and other relevant agencies, availability of human resources in Bapenda, limitations in accessing data on street lighting tax subjects, misplacement of human resources not in accordance with their duties and functions, unavailability of electrical capacity measuring devices for Non-PLN tax objects, implementation of street lighting tax deduction system for prepaid customers through e-commerce, and unequal treatment of street lighting tax subjects with prepaid and postpaid systems. External factors as opportunities and threats include cooperation agreements between Bapenda and PT PLN UP3 Kota Bengkulu, replacement of LED public street lighting by the transportation agency, and availability of legal basis for street lighting tax in Bengkulu city, electricity bill payments by postpaid street lighting tax subjects, and limitations in funds owned by the transportation agency.