INTISARI

Penelitian dilakukan di Dinas Pendapatan Pengelolaan Keuangan dan Aset (DPPKA) Kabupaten Sidoarjo. Tujuan penelitian ini adalah untuk mengetahui kontribusi Pajak Daerah dan Retribusi Daerah terhadap Pendapatan Asli Daerah (PAD), efektivitas pemberlakuan Undang-Undang 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah (UU PDRD), serta upaya yang dilakukan DPPKA Kabupaten Sidoarjo dalam meningkatkan Pajak Daerah dan Retribusi Daerah (PDRD) yang dapat menunjang peningkatan PAD. Teknik pengumpulan data yang digunakan dalam penelitian ini adalah dokumentasi dan wawancara, sedangkan teknik analisis data menggunakan analisi pertumbuhan PDRD dan kontribusi PDRD terhadap PAD.

Hasil penelitian menunjukkan bahwa kontribusi Pajak Daerah terhadap PAD sudah cukup tinggi, sedangkan kontribusi Retribusi Daerah terhadap PAD masih rendah. Efektivitas setelah diberlakukannya UU PDRD mengalami peningkatan, karena dengan diberlakukannya UU PDRD ini, daerah diberikan kewenangan yang lebih besar di bidang perpajakan daerah, selain itu terdapat penambahan 4 jenis pajak baru yang akan dipungut oleh Pemerintah Daerah meliputi Pajak Rokok, Pajak Bumi dan Bangunan Perdesaan dan Perkotaan, Pajak Sarang Burung Walet, dan Bea Perolehan Hak atas tanah dan Bangunan (BPHTB) sehingga meningkatkan PAD dalam setiap tahunnya. Adapun upaya-upaya yang dilakukan oleh DPPKA Kabupaten Sidoarjo dalam meningkatkan penerimaan PDRD yang dapat menunjang penerimaan PAD yaitu denganmemperbaiki aspek kelembagaan/ organisasi, meningkatkan kepatuhan wajib pajak terhadap kewajiban membayar pajak guna mencapai PAD yang maksimal, meningkatkan insentifikasi sumber-sumber PAD, melaksanakan pendataan potensi wajib pajak dan retribusi daerah, serta melengkapi dan meningkatkan sarana prasarana sebagai penunjang penyelenggaraan PDRD.

Kata kunci: Pajak Daerah, Retribusi Daerah, Pendapatan Asli Daerah

ABSTRACT

This research has been conducted in the Department of Revenue, Financial Management and Assets (DPPKA) of Sidoarjo district. The purpose of this research is to find out the contribution of local tax and local retribution to the Local own-sources revenue (PAD), the effectiveness of the enactment of Laws No. 28 of 2009 about the local tax and local retribution (UU PDRD), as well as the efforts of the Department of Revenue, Financial Management and Assets (DPPKA) of Sidoarjo district in order to increase the local tax and local retribution (PDRD) which can support the enhancement of local own-source revenue (PAD). The data collection technique has been carried out by performing documentation and interview whereas the data analysis technique has been done by using growth analysis of the local tax and the local retribution (PDRD) and the contribution of local tax and local retribution (PDRD) to the local own-source revenue (PAD).

The result of the research shows that the contribution of the local tax to the local own-source revenue is already high whereas the contribution of the local retribution to the local own-source revenue is still low. The effectiveness of local tax and local retribution laws (UU PDRD) experiences enhancement, since the enactment of local tax and local retribution laws (UU PDRD), great authority is given to the local government in the field of local taxation moreover there are 4 additional of new tax types which will be collected by the local government i.e. cigarettes Tax, land and building of rural and urban tax, swallows' nest Tax, and fees on the acquisition of rights to land and buildings (BPHTB) so that it will increase the local own-source revenue every years. Some efforts which have been done by the Department of Revenue, Financial Management and Asset (DPPKA) of Sidoarjo district in enhancing the revenue of local tax and local retribution (PDRD) which can support the revenue of local own-source revenue (PAD) which is done by improving the organization aspect, improving the compliance of taxpayers to the obligation to pay tax in order to reach maximum local own-source revenue (PAD), enhance the incentive of local own-source revenue resources, carry out the recording of data of the taxpayers and the local retribution potency and to complete and to increase the facilities and the infrastructures as the support of the establishment of local tax and local retribution (PDRD).

Keywords: *Local Tax, Local Retribution, Local Own-Source Revenue.*