

ABSTRAK

Salah satu sumber utama Anggaran Pendapatan dan Belanja Negara (APBN) yang memegang peranan sangat penting adalah penerimaan dari pajak. Penelitian ini bertujuan untuk mengetahui serta menganalisis laju pertumbuhan, efektivitas, dan kontribusi penerimaan pajak reklame pada Pendapatan Asli Daerah Kota Surabaya. Objek dari penelitian ini adalah Pajak Reklame yang telah dipungut oleh pemerintah Kota Surabaya pada tahun 2017-2021.

Jenis penelitian ini adalah penelitian kualitatif dengan menggunakan data primer. Teknik pengumpulan data penelitian dengan cara wawancara yang dilakukan kepada Koordinator Bidang Penerimaan Pajak Reklame, Staff Bidang Pendataan Pajak Daerah dan Pelaku Wajib Pajak. Dokumentasi yang diperoleh dari laporan penerimaan realisasi pajak daerah dan Laporan Realisasi Anggaran Kota Surabaya tahun 2017-2021.

Berdasarkan hasil penelitian ini menunjukkan bahwa: (1) laju pertumbuhan penerimaan pajak reklame Kota Surabaya tahun 2017-2021 tergolong kriteria tidak berhasil karena rata-rata $<30\%$, (2) efektivitas penerimaan pajak reklame rata-rata Kota Surabaya tahun 2017-2021 sebesar $97,63\%$ yang tergolong kriteria efektif, (3) kontribusi penerimaan pajak reklame pada Pendapatan Asli Daerah Kota Surabaya tahun 2017-2021 masih tergolong kriteria rendah dengan rata-rata presentase $2,62\%$. Pemerintah Kota Surabaya melakukan upaya dengan penyisiran jalan, pemeriksaan pajak dengan pendataan ulang (eksisting) serta dilakukan penertipan oleh SATPOL PP.

Kata Kunci: Laju Pertumbuhan, Efektivitas, Kontribusi, Pajak Reklame, Pendapatan Asli Daerah

ABSTRACT

One of the main sources of the State Budget which takes an important role is tax revenue. Therefore, this research aimed to find out and analyze the growth rate, effectiveness, and contribution of advertisement tax revenue in Surabaya Local-owned Source Revenue. Moreover, the research object was advertisement tax which had been taken by Surabaya local government during 2017-2021.

The research was qualitative, with primary data. Furthermore, the instrument in the data collection technique used interviews with some respondents. They were Coordinators of Advertisement Tax Revenue, Staff of Local Tax Input, and Taxpayers. Additionally, the documentation was taken from Local Tax Realization reports and Surabaya Budget Realization report during 2017-2021.

Based on the result, it concluded that: (1) During 2017-2021, the growth rate of Surabaya advertisement tax revenue was categorized unsuccessfully, as the average of <30%, (2) the Effectiveness of Surabaya advertisement tax revenue from 2017-2021 was 97.63% which had effective criteria, and (3) contribution of Surabaya advertisement tax revenue in Local owned-Source Revenue 2017-2021 still belonged to low criteria with percentage average of 2.62%. As consequence, Surabaya local government had road sweeping, tax auditing by existing, and also road control that was coordinated by SATPOL PP.

Keywords: Growth Rate, Effectiveness, Contribution, Advertisement Tax, Local-Owned Source Revenue



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