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ANALYSIS OF EFFECTIVENESS AND CONTRIBUTION OFTAX PARKING RECEIPTS TO THE ORIGINAL REGIONAL AREA OF MEDAN CITY IN 2013 – 2016

MAHYULIZA

Faculty of Economics

Universitas Negeri Medan

Email: mahyuliza@yahoo.co.id

ABSTRACT

In Taxation Local Government levies taxes as a source of regional revenue to support the implementation of autonomy and finance the implementation of local government. Revenue is the revenue from local taxes, levies and other income. Parking tax is a type of local tax levied as a source of own-source revenue. This study aims to find out how the level of effectiveness and the amount of taxes parking contribution to Pendapatan Asli Daerah (PAD) Medan. This research was conducted at Medan Regional Revenue Service which now has been renamed the Regional Tax and Retribution Management Agency. Qualitative descriptive method used in this research, that is by analyzing target data, realization of revenue and contribution of parking tax year 2013-2016. The results of this study indicate that each year the target and realization of parking tax revenues increased with the level of effectiveness and the amount of contribution varied. The highest level of effectiveness of parking taxes occurs in 2016 of 1.205% and the lowest in 2013 by 0.734%. The contribution of parking tax to PAD is achieved for 2013-2016, with an average contribution of 1.04% of parking tax contribution showing a good growth as it always increases every year.

Keywords: *effectiveness, contribution, parking tax, own-source revenue.*

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