

Analisis implementasi kebijakan earmarked tax atas pajak kendaraan bermotor di Provinsi Banten = Analysis of the implementation of earmarked tax policy over the vehicle tax in Banten

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Abstrak

Penelitian ini menganalisis implementasi kebijakan earmarked tax atas Pajak Kendaraan Bermotor di Provinsi Banten. Penelitian ini menggunakan metode kualitatif dengan desain deskriptif. Hasil penelitian ini adalah secara kebijakan, peraturan earmarked tax tidak selaras dengan kebijakan pengelolaan keuangan daerah. Selain itu, peraturan earmarked tax juga tidak lengkap dalam mengatur rincian komponen belanja sehingga tidak bisa dibuktikan bahwa implementasi earmarked tax PKB berjalan sesuai aturan dan kebijakan. Earmarked tax terasa tidak membawa pengaruh berarti terhadap pengkomposisian anggaran SKPD di Provinsi Banten. Dalam implementasinya, stakeholders belum siap menerapkan kebijakan earmarked tax dikarenakan birokrasi pemerintah daerah yang kompleks dalam penyusunan anggaran dan kurang maksimalnya kerjasama antara SKPD dengan instansi terkait serta masyarakat.

This study analyzes the implementation of earmarked tax policy over the Vehicle Tax in Banten. A qualitative method is used with a descriptive design. The results of this study suggest that in policy, the earmarked tax is not in tune with the regional financial management regulations. In addition, the policy does not clearly state the details of expenditure components. It cannot be proven that the implementation of the earmarked tax policy over the Vehicle Tax goes according to the rules and regulations. In other words, earmarked tax does not bring a significant effect to the Satuan Kerja Perangkat Daerah (SKPD) budget composition in Banten. In practice, the stakeholders are not ready to implement the earmarked tax due to the complex bureaucracy of the local government in preparing the budget and the ineffective cooperation between SKPD, the relevant agencies, and the society.