

Pemanfaatan kebijakan desentralisasi fiskal berdasarkan Undang-Undang Nomor 34 Tahun 2000 oleh Pemerintah Daerah untuk menarik pajak daerah dan retribusi daerah : suatu studi di Kota Bogor

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Abstrak

<i>The Utilization of Fiscal Decentralization Policy Base on Act No. 3412000 by Local Government to Collect Local Tax and Retribution (A Study in Bogor Municipality) Implementation of fiscal decentralization policy has given opportunities for local governments to develop their finance potential which in turn to support their governmental and developmental duties as a consequence of being granted autonomous status. One of the finance potential is the local government ability to increase their income from local tax and retribution. This thesis aims to discuss the utilization of fiscal decentralization policy based on Act No. 3412000 to collect local tax and retribution. Bogor Municipality is chosen for this research.

In this thesis I use quantitative approach which is descriptive nature. I will employ field studies technique, literary study, and time series analysis to gather data. The research itself is focused on two studies. Firstly, various concepts on fiscal decentralization, particularly in relation to institution perspective, will be discussed. This perspective tries to examine institutions and rule of the game in utilization the fiscal decentralization policy. Secondly, a case study in Bogor Municipality on the utilization of the concept will be further discussed.

In this policy, autonomous region are granted with a certain degree of autonomy to generate revenues and spend them according to their degree of fiscal autonomy they have. The utilizing fiscal decentralization is based on three government regulations: government regulation on local government, government regulation on financial balance between central and regional government, and government regulation on local tax and retribution. These regulation form institutional framework that will regulate utilization fiscal decentralization policy by local government to collect local tax and retribution. Local government with the agreement of DPRD will then issue local regulations on local tax and retribution.

The local government of Bogor Municipality's policy on this matter can be categorized in to 3 categories: (1) to formulate new local government regulation to response Act No. 3412000 and its operational regulations; (2) to formulate new local government regulation to response the possibilities to collect local tax and retribution as stated in Act No. 3412000 and its operational regulations; (3) to formulate new local government regulation to response the change in new local tax and retribution regulation that issued by local government with agreement of DPRD. During 2001-2003, two local government regulation in Bogor Municipality were propose inactive because they violated Niger regulations. From data gathered, local government in Bogor Municipality is able to maximize their local tax and retribution provided that they observe the existing regulations and acts.

It is advisable for the local government of Bogor Municipality to search for other sources of local tax and

retribution as an effort to make the best use of Act No. 34/2000. To avoid misperception in utilizing fiscal decentralization between central government and local government, improvement in institutional building, understanding about the policy and law enforcement are paramount so that the autonomous status benefits the people and not the other way around.</i>