

Analisis Formulasi Kenaikan Tarif Pajak Parkir DKI Jakarta dalam Masa Pandemi Covid-19 = Analysis of Formulation of the Increasing Parking Tax Rate in DKI Jakarta during the Covid-19 Pandemic

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Abstrak

Skripsi ini bertujuan membahas mengenai bagaimana pemerintah daerah DKI Jakarta dalam melakukan formulasi kebijakan kenaikan tarif Pajak Parkir di DKI Jakarta dan dampak kebijakan kenaikan tarif pajak parkir di DKI Jakarta dalam masa pandemi Covid-19. Penelitian ini dilakukan dengan menggunakan pendekatan kualitatif dengan teknik pengumpulan data wawancara dan studi kepustakaan. Hasil penelitian menunjukkan bahwa formulasi Peraturan Daerah atas kebijakan kenaikan tarif Pajak Parkir digagas oleh Bapenda hal tersebut dilakukan karena Peraturan Daerah No 16 Tahun 2010 Tentang Pajak Parkir sudah tidak relevan untuk kondisi ekonomi DKI Jakarta saat ini dan dilakukan untuk optimalisasi Penerimaan Asli Daerah dalam sektor Pajak Daerah. Formulasi Peraturan Daerah sudah melalui tahapan perencanaan, penyusunan, pembahasan, dan saat ini sedang dalam tahapan pengundangan dan penomoran oleh Kemendagri. Dalam tahapan penyusunan dan pembahasan, Badan Pendapatan Daerah keliru dalam memilih pihak yang terlibat sehingga membuat asosiasi pengelola parkir selaku pihak yang terkena dampak tidak dapat memberikan usulannya. Implikasi dari formulasi kenaikan tarif Pajak Parkir datang dari pengusaha pengelola parkir swasta karena kenaikan tarif pajak tidak dilakukan bersamaan dengan kenaikan tarif parkir dan kondisi ekonomi pengelola parkir sedang menurun dimasa Pandemi Covid-19.

.....This thesis aims to discuss how the local government of DKI Jakarta in formulating the policy of increasing the parking tax rate in DKI Jakarta and the impact of the policy on increasing the parking tax rate in DKI Jakarta during the Covid-19 pandemic. This research was conducted using a qualitative approach with interview data collection techniques and literature study. The results of the study showed that the formulation of the Regional Regulation on the policy of increasing the Parking Tax rate was initiated by Bapenda, The policy was formulated because Regional Regulation No. 16 of 2010 concerning Parking Tax was no longer relevant to the current economic condition of DKI Jakarta and was carried out to optimize Regional Original Revenue in the Regional Tax sector. The formulation of Regional Regulations has gone through the stages of planning, drafting, discussing, and is currently in the stages of promulgation and numbering by the Ministry of Internal Affairs. In the stages of preparation and discussion, the Regional Revenue Agency made a mistake in choosing the parties involved, thus making the parking management association as the affected party unable to provide its proposals. The implication of the formulation of the increase in the parking tax rate comes from private parking management entrepreneurs because the increase in tax rates is not carried out simultaneously with the increase in parking rates and the economic condition of parking managers is declining during the Covid-19 pandemic