

Analisis Mengenai Pengelolaan Zakat Sebelum dan Sesudah Berlakunya Undang-Undang Pengelolaan Zakat pada Lembaga Amil Zakat Dompot Dhuafa = Analysis of Zakat Management Before and After the Enactment of the Zakat Management Law at the Amil Zakat Institution Dompot Dhuafa

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Abstrak

Zakat merupakan instrumen penting dalam Islam yang berperan dalam mewujudkan kesejahteraan sosial. Di Indonesia, pengelolaan zakat mengalami perubahan signifikan setelah diberlakukannya Undang-Undang No. 23 Tahun 2011, yang menggantikan UU No. 38 Tahun 1999. Perubahan ini menimbulkan sejumlah permasalahan, khususnya terkait dominasi peran BAZNAS yang dianggap membatasi ruang gerak lembaga amil zakat independen seperti Dompot Dhuafa. Penelitian ini bertujuan untuk mengetahui bagaimana hasil judicial review atas UU No. 23 Tahun 2011 serta menganalisis dampaknya terhadap sistem pengelolaan zakat di Dompot Dhuafa sebelum dan sesudah undang-undang tersebut berlaku. Penelitian ini menggunakan metode hukum doktrinal dengan pendekatan kualitatif deskriptif, didukung data primer dari wawancara dan data sekunder dari literatur dan dokumen hukum. Hasil penelitian menunjukkan bahwa judicial review dilakukan karena terdapat ketimpangan kewenangan dalam UU tersebut, dan bahwa Dompot Dhuafa mengalami tantangan struktural namun tetap mampu beradaptasi serta mempertahankan program pemberdayaan zakat secara efektif.

.....Zakat is an important instrument in Islam that plays a role in realizing social welfare. In Indonesia, zakat management underwent significant changes after the enactment of Law No. 23 Year 2011, which replaced Law No. 38 Year 1999. This change raises a number of issues, especially related to the dominance of BAZNAS role which is considered to limit the space for independent amil zakat institutions such as Dompot Dhuafa. This research aims to find out how the results of the judicial review of Law No. 23 of 2011 and analyze its impact on the zakat management system at Dompot Dhuafa before and after the law took effect. This research uses doctrinal legal method with descriptive qualitative approach, supported by primary data from interviews and secondary data from literature and legal documents. The results showed that the judicial review was conducted because there was an imbalance of authority in the law, and that Dompot Dhuafa experienced structural challenges but was still able to adapt and maintain zakat empowerment programs effectively.