

Upaya peningkatan realisasi penerimaan pajak penerangan jalan kota Depok = Efforts to increase realization street lighting tax revenue in Depok

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Abstrak

Assessment of street lighting tax in Depok motivated by the need for local government to provide street lighting facilities to provide safety and reduce crime on public road users at night. This study aims to analyze the efforts to increase tax revenue realization Depok street lighting, where there is a tendency of decrease in the percentage contribution of street lighting tax to total local tax revenue Depok in the last five years. Using qualitative research methods of data collection techniques in-depth interviews, information was obtained that the street lighting tax contribution to local tax revenues Depok reached 40% annually. Where street lighting tax revenue is influenced by several factors, including the payment of arrears of electricity, electricity tariff, increase in the number of electricity customers, setting the tax rate Depok street lighting and the promotion of prepaid electricity system. To further optimize local tax administration especially to improving street lighting tax revenues, local governments Depok should do some efforts to increase tax revenue realization through street lighting tax rate adjustment in accordance with the potential of Depok and socialization regularly, both directly and provide an appeal through billboards, news on the radio and Depok's newspapers .