

## **ABSTRACT**

### **SHARE OF LOCAL TAX SUPPORTIVITY OF LAMPUNG PROVINCE LOCAL REVENUE THE YEAR 2002-2008**

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Along with implemented concept of regional autonomy, the region is given the authority to allow the regions concerned to regulate and manage their own household to improve the effectiveness and efficiency of government administration in order to service to the community and the construction work.

To carry out an extensive regional autonomy, real and responsible authority and capability necessary financial resources alone, backed by the financial balance between central and local governments and between provincial and district which is a prerequisite in the system of local governance.

Local financial resources in addition to central and regional equalization funds are PAD, PAD is a source of Local Taxes. More Tax Revenue Local Taxes, the area will be able to fund local government expenditure in order to implement regional autonomy by giving service to the community and the construction work.

The implementation of regional development, the government here requires expenditure to finance these activities and there must be revenue (funding sources) to help these expenditures. Based on the above explanation, the authors were interested in doing research and adding more depth about the contribution and performance of Regional Tax against PAD in support of regional autonomy. Issues raised in this research is how performance and local tax contribution to the PAD to support local autonomy Lampung province in 2002-2008? The purpose of this research is to know the performance and local tax contribution to the PAD to support local autonomy Lampung province in 2002-2008. Based on the level of effectiveness, contribution and growth. The analytical tool used in this research is to use the index target achievements, share index and growth index.

The results showed that the performance of Lampung Province Local Tax year 2002 - 2008 to support regional development seen from the performance target achievements, the contributions are very large and growing well, but also the Government of Lampung Province must quickly explore all the potential in the area with the right for financial waste which does not happen in vain and to create sources of new revenue to enhance fiscal autonomy of Lampung Province.

**Keywords: Local Tax, Original Income Areas, Regional Autonomy**