

ABSTRACT

REGIONAL EFFORTS TO INCREASE INCOME TAX ORIGINAL IN REGIONAL DISTRICT TANGGAMUS YEARS 2005-2009

BY

ACHMAD RAMADHAN ALIMUSTOFA

The problem in this research is that the role of local revenues in the district Tanggamus very low contribution to the financial area, while on the other hand the amount of revenue will depend on the gross regional domestic product growth in the district Tanggamus.

This study aims to demonstrate the efforts made in improving Tanggamus district revenues from local taxes. The analysis used in this research is quantitative descriptive analysis. Quantitative analysis conducted by runus which is used to calculate the local tax effort.

From the results of calculation that uses the concept of elasticity in the obtained results that the rate of gross regional domestic product Tanggamus District is very influential on local revenues Tanggamus district . If the gross regional domestic product rose by 1%, then revenue will increase by 3.76%. Local taxes which became the largest contributor of revenue is street lighting. While taxes are a contributor to the smallest is the entertainment tax, this is because the location is quite far Tanggamus district of the capital. The average contribution in tax revenue during the period of 2005-2009 was 30.72%, with the largest contribution occurred in 2004 that is equal to 35.74%. The highest tax effort which occurred in 2008, this year deviations between actual and target is the smallest. In an effort to improve the ability of tax should be directed at efforts ongoing and continuing. A good surveillance system also will give a good impact.