

ABSTRACT

ANALYSIS OPTIMIZATION ADVERTISEMENT TAX REVENEU FOR BANDAR LAMPUNG CITY IN THE YEAR 2003-2009

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Development is a process activity carried out within the framework of *pangembangan* or make changes towards a better situation. In line with the spirit of decentralization and regional autonomy, the strategies needed in order to implement the government is to enlarge the portion of financial management capability. Management in question is financial management in accordance with the principles of responsibility, able to meet financial obligations, honesty, effectiveness (effectiveness), and control.

The implementation of autonomy provided to local authorities to manage natural resources to strengthen implementation at the local government. The authority was closely related to the still limited plentiful source of revenue that comes from the center. In accordance with Law no. 22, 1999 stated that local revenue sources consist of a) the original income, b) Balance Fund, c) Regional Loan, d) Other areas of legitimate income. Own source revenue consists of tax and regional levies, local company earnings results, and other local and central government levies has issued Law no. 34 year 2000.

The problems that arise related to the advertisement tax revenue optimization to PAD growth imbalance mounting a large billboard of advertisement tax revenue sector in Bandar Lampung fiscal year 2003-2009. This is the mirror of the deviation between actual and potential advertisement tax was caused by the determination of planning Reklame tax revenue target is less precise so that the target *pencapaian* generally always achieved, even though the target could still be raised again in order to achieve optimization in the sector, said the tax revenue billboards in order to support the inclusion of PAD even bigger.

Guidance to taxpayers and tax officials by doing approach with business service bureau billboards to minimize the emergence of illegal billboards, promote regional Regulation No. 15 of 2008 through the medium of effecting the performance of the advertisement tax collector officers by conducting periodical training.