ABSTRACT

Analysis of Local Tax Collection Efectivity Level As

The Source of Local Native Revenue Sub-Province of Tulang Bawang

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This research is to know the effectivity of local tax collection in Sub-Province of

Tulang Bawang to push local native revenue, (2) How is process of determining

its local tax collection goals and process of local tax collection and resistance of

local tax collection, (3) How was growth of local tax in Sub-Province Tulang

Bawang for five years that is in 2004 up to 2008 seen from its growth rate and

contribution every year to the local native revenue.

This research uses qualitative approach with qualitative descriptive method.

Research result shows (1) Local tax collection efectivity level in Sub-Province of

Tulang Bawang as the source of local native revenue run quite effective with

stable and progressive effectivity ratio. (2) In Sub-Province of Tulang Bawang

process of determining its local tax collection goals has not yet based real potency

data and valid object income, until existing realization of local tax income has not

yet been in accordance with goals or skip over goals and have not yet of course

according to its potency, until basically diffraction bigger than targeted, to process

collection of local tax often find difficulties. (3) Development of local tax in Sub-

Province of Tulang Bawang during the last five years if seen from growth rate ran

in fluctuated.

Keyword: Collection of Local Tax, Source of Local Native Revenue,

Development of Local Tax, Sub-Province of Tulang Bawang