ABSTRACT

Analysis of Local Tax Collection Efectivity Level As
The Source of Local Native Revenue Sub-Province of Tulang Bawang

By

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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 efectivity 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