

ABSTRACT

OPTIMIZATION OF TAX REVENUE INCOME IN ORDER TO INCREASE

ENTERTAINMENT ORIGINAL AREAS

(STUDIES IN THE CITY OF BANDAR LAMPUNG IN 2011)

BY

ARI UTOMO

Local tax is one of the Area's original acceptance Of Bandar Lampung is the largest. So relatively large contributions in the financing of development in the region. Entertainment tax is one component of the local tax. During the five years from 2007-2012 the number of its realization has always exceeded the targets set, though it required an effort in knowing the size of the potential that exists. By knowing the magnitude of the potential that exists, then the number of targets will be adjusted to the existing potential and further adapted to the abilities of the poll based on factors that can support extracting the potential Entertainment Tax that can be done to increase it's discretion. The right adjustment between existing potential with the establishment of the target as well as the ability to gather it expected income tax could rise in the next year.

The purpose of this research is to know the extent of the Government's role in increasing the income of the original area (PAD) of the sector of the entertainment Tax. This research is a descriptive quantitative approach. The focus of the research focuses on potential Tax Entertainment by performing the calculation multiply the Tax Percentage of Entertainment based on the entertainment venues, the average tax burden rate of each the number of entertainment outlets and entertainment venues of their respective groups. This research takes place in the city of Bandar Lampung Dispenda Office and places of entertainment in the city of Bandar Lampung. The Data used are the primary and secondary data.

Based on the results of the research, it can be noted that the potential of the entertainment Tax in 2011 in the city of Bandar Lampung amounting to Rp. 3.317.578.148. The effectiveness of the Entertainment tax potential excavation in the city of Bandar Lampung amounted 91,89%, so can be categorized based on the effective *Index Coverage Ratio (CR)*. The difference between the actual acceptance of the existing potential of Rp. 268.743.964 means that there is still a potential that has yet to be optimized by the local government in this Dispenda city of Bandar Lampung. Excavation tax Entertainment has a number of potential constituents is the taxpayers, tax authorities and tax rules and factors and factors of effective supervision.