

ABSTRACT

THE POLICY IMPLEMENTATION OF BANDAR LAMPUNG LOCAL GOVERNMENT'S REGULATION NO. 114 TAHUN 2011

(About The Mechanism of Taking Advertisement Tax)

By

ADI PURNOMO SETIAWAN

The aims of this research to learn how the implementation of Bandar Lampung Local Government's regulation No. 114/2011 about the mechanism of Taking Advertisement Tax. Bandar Lampung local government's regulation No.114/2011 About The mechanism of Taking Advertisement Tax which aims to optimize revenue from the advertisement tax.

This research used descriptive qualitative method Focuses in this research was taken from Implementation Model of Van Meter and Van Horn, those are: (1)standard and purpose of policy implementation, (2) sources of policy, (3)characteristic of officials, (4) communication among the organizations and activities, (5) Disposition of officials, and (6) social, economy, politic condition. This result shows that The Policy Implementation Of Bandar Lampung Local Government's Regulation No. 114/2011 about The mechanism of Taking Advertisement Tax less effective even though tax revenues target on 2012 achieved.

The conclusion is Bandar Lampung Local Government's Regulation No. 114/2011 about The mechanism of Taking Advertisement Tax should be replaced by Regional Regulation about Advertisement Tax, and must be improved by : (1) optimize socialization to the policy target, (2) need for the Division of tasks and functions in office of Regional Revenue Board (Dispenda) for the special Income tax advertisement and also adding of staff on Revenues unit so that performance can be maximized, (3) Advertisement placed by the City Government and the political party of Bandar Lampung should be subjected to income tax payers to optimize revenue, (4) SOP should be legalized soon so that the poll tax on advertisement corresponds can be optimized.

Keywords: Implementation, Local government's regulation, No.114/2011