

ABSTRACT

THE POLICY IMPLEMENTATION OF MOTOR VEHICLES PROGRESSIVE TAX ON SAMSAT OFFICE OF BANDAR LAMPUNG

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Provincial Government of Lampung in optimizing impose local tax revenue Lampung Provincial Regulation No. 2 of 2011 On Local Taxes, a component of the tax progressive tax.

Formulation of the problem in this research is : "How is policy implementation of motor vehicles progressive tax on Samsat Office of Bandar Lampung?" The purpose of this research is to analyze the policy implementation of motor vehicles progressive tax on Samsat Office of Bandar Lampung.

This approach of research is qualitative, by taking informants of Revenue Department of Lampung Province, Samsat Office of Bandar Lampung and Tax payer. Data was collected through interviews and documentation. Data analysis was performed with interactive model.

The results of this study show that policy implementation of motor vehicles progressive tax consist of communications, human resources, executive and bureaucratic attitude has been executed well by Samsat Office of Bandar Lampung, namely: (1) Communication conducted externally by publishing a progressive tax

to the public or taxpayers using print and electronic media. Internally by way of coordination in the financial services sector organizations to implement progressive taxation of motor vehicles. (2) Human resources implemented by way of preparing personnel services officer progressive taxation of motor vehicles in accordance with their respective areas of work as well as facilities and infrastructure supported by adequate public services. (3) The attitude held by the employees of call centers managing to provide good service attitude to taxpayers who pay progressive taxes in accordance with standard operating procedures have been established. (4) bureaucracy implemented by simplifying bureaucratic motor vehicle tax payment services by setting up a working group, so that taxpayers are becoming increasingly easier to obtain a progressive tax services in Samsat Office of Bandar Lampung.

Keywords : Policy Implementation, Progressive Tax