

ABSTRACT

ANALYSIS OF THE POTENTIAL TAX AS LOCAL REVENUE SOURCES IN THE CITY METRO

by

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This study aims to analyze the types of local taxes on the growth and contribution to total local taxes and local revenue. To identify the prime classification, potential, developing and underdeveloped. Perform the actual calculation of the potential of the local taxes that have the potential to be developed in order to increase revenue. And projecting local taxes in the future.

The data used in the form of primary and secondary data in Metro City with the study period of 2004 - 2013 is the analytical tool used growth analysis, contribution analysis, overlay analysis matrix, analyzes the potential and projection analysis.

Analysis of growth and contribution are used to determine the growth and contribution of local taxes to total tax revenue to the area and local revenues. Overlay with matrix analysis is used to identify the types of local taxes are classified prime, potentially, developing and underdeveloped. Analysis of potential use to assess the real potential of this type of tax potential areas to be developed in order to increase revenue.

The results of this study showed that the growth and contribution of local taxes has fluctuated. Identify the types of local taxes done by looking at the growth and contribution. The results of the calculation of growth and the contribution made by overlay analysis matrix resulting classification; prime, potentially, developing and underdeveloped. And based on the analysis of overlay restaurant tax and property tax is a local tax types that have the potential to be developed in order to increase revenue.

The potential value of the actual restaurant tax is Rp 2,554,800,000, -, while the biggest realization restaurant tax year 2013 budget of Rp. 553 700 312, -. So that is the unrealized potential of 78.33%. For property tax Tax Value United Nations Urban Urban Metro City in 2013, using data to tax in accordance with the Decree of the UN Basic Urban is Rp. 3147142107, -; United Nations Urban Tax revenue realization in 2013 only Rp. 2230859456, - or by 70.9%, thus the unrealized potential of 29.1% or Rp. 916 282 651, -

Projections of the types of local taxes and restaurant taxes done using Technique Annuity. Metro City local tax projections obtained that the growth rate or $r = 0.175$. Restaurant tax projections obtained that the growth rate or $r = 0.243$, then the budget for the year 2014 till 2018 good projection City Metro area tax and restaurant tax increase compared to the previous year or compared to fiscal year 2013.

The government is expected to organize receipts through taxes, to observe the growth and contribution of local taxes fluctuated in Metro City, it is necessary to

intensification and extension of the income of any kind of local taxes in order to increase growth by reducing fluctuations.

Keywords: growth, contribution, potential local tax, revenue