

ABSTRACT

THE EFFECT OF REGIONAL TAX, REGIONAL LEVY, AND REVENUE SHARING TOWARDS REGIONAL FINANCIAL INDEPENDENCE BANDAR LAMPUNG CITY

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Regional Financial independence is the ability of an area to finance its own governmental activities. The regional financial independence is shown by the amount of revenue sharing compared to regional income from other source for example fund from central government (Revenue Sharing, the General Allocation Fund, the Special Allocation Fund) as well as a loan. The low independence ratio is caused by regional original income that can not be counted on because of low tax basis and regional levy as regional income source. To solve the problem the regional government should optimize the existing potential income acceptance.

This study aims to determine whether regional taxes, regional levies, and revenue sharing effect on Regional Financial Independence Bandar Lampung, both partially and simultaneously. The data used are secondary data Realization Reports Budget Revenue of Regional Revenue Office Bandar Lampung 1994/1995 year through 2013 data were analyzed using multiple regression with SPSS.

The results showed that the hypothesis that claims regional taxes, regional levies and revenue sharing have an effect on regional financial independence in Bandar Lampung region is statistically accepted. It is based on the results of the F test obtained results the influence of these three variables was 64.3% with a significance value of 0.000 (less than 0.05). Partially (t test) regional taxes, regional levies and revenue-sharing affect the regional financial independence by Bandar Lampung area. regional tax is the most influential variable on the regional financial independence, this is indicated by the value of the regression coefficient for this variable was 0.410, while the value of the regression coefficient for the variable regional levies and funds for the results of 0.252 and 0.109.

**Keywords : Regional Taxes, Regional Levies, Revenue Sharing, and Regional
Financial Independence**