ABSTRACT

Progressive Vehicle Tax Policy in Bandar Lampung City

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Public policy has two main functions, budget and regulation. Same as Progressive Vehicle Tax Policy that is regulated in Region’s Rules of Lampung Province No. 2/2011 which started to be valid from 2012. Budget function is to improve region’s income while regulation function is to decrease the traffic jams in Lampung. In this research, the writers describe the concept of Progressive Vehicle Tax Policy in Bandar Lampung.

The research uses descriptive qualitative method. Data collection by interview, observation, and documentation. While data analysis is by data reduction, data presentation, and conclusion.

The result showed that Progressive Vehicle Tax Policy in Bandar Lampung based on standard element and policy target, policy resource, implementing agency, interorganization communication, implementing trend, and economic, social, and political conditions are not capable yet optimally achieving the result that is expected from an ideal target of a policy.

Keywords: Implementation, Tax, Policy