ABSTRACT

ANALYSIS OF THE POTENTIAL AND CONTRIBUTION PKB AND BBN-KB MOTOR VEHICLES TO REGIONAL REAL INCOME (PAD) BANDAR LAMPUNG IN 2007-2011

By

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Tax of motorcycle (PKB) and motorcycle transfer (BBN-KB) is a source of revenue and very important in order to finance governance and development in areas such as Lampung Province, then set local regulations for motor vehicle on Perda No 2 in 2011 which is a tax levied on the ownership of a motorcyle. For discovery the biggest of potential and receive contribution from PKB and BBN-KB of two wheels vehicles and four wheels in the office Samsat Rajabasa to regional real income (PAD) in Bandar Lampung areas.

Potential tax revenues (PKB) and motorcycle transfer tax (BBN-KB) on motorcycle office Rajabasa SAMSAT for two wheels that fluctuating conditions, it means that the potential revenue for each year of is not optimal, it can be seen from the year of 2007-2011 amounted to Rp. 529,413,266,187. While the potential tax revenues and motorcycle and vehicle transfer tax for four wheel vehicle have a good condition for every year its mean that the potential revenues were optimal. It can be seen from year of 2007-2011 amounted Rp 819,944,908,514.

Contribution receive from motorcycle tax (PKB) and motorcycle transfer tax (BBN-KB) for two wheels and four wheels were given to loyal revenues in the port city of Lampung got fluktuated condition. Where contributions were only 9.73%. Its mean that the contributions of the acceptance of the regional real income (PAD) has not been optimal. Therefore we need some effort in improving the performance on Rajabasa Samsat office to be able to optimize the revenue from vehicle tax (PKB) and motorcycle transfer tax (BBN-KB) for two wheels and four wheels vehicle.
Keywords: Service Performance of Samsat Office’s Rajabasa, Realization Revenues of PKB and BBN-KB, Potential Revenue and Contribution Revenue.