

ABSTRACT

PARKING LEVY CONTRIBUTION TO LOCAL REVENUE (PAD) CITY BANDAR LAMPUNG (2009-2013)

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The success of parking in the Regional Otonomi era can be seen in the area and take advantage of the ability of broad authority, real, professional and responsible manner in exploring sources of regional revenue development area as part of national development is essentially required to develop the independence of each region according potential of its resources and aims to improve the lives and well-being equitable and integrated regional levies other than as a source of revenue for local governments is also a dominant factor role and contribution to support local pamarintah one of which is the parking fees. Parking fees as a source of revenue (PAD) which is sourced from the public, which formerly carried out by the management department of revenue based on local regulations (Regulation) Number. 6 in 2009, and is now managed by the Department of Transportation, Communication and Information hereunder assigned by the government of Bandar Lampung.

The purpose of research is to determine the types and rates of parking levy affects the Regional Revenue.

The results showed that the efforts of the Regional Revenue Office in Bandar Lampung parking levy collection in Region Bandar Lampung done oriented tax function in this case parking fees as a source of revenue in Bandar Lampung area called the reception function (budgetair). However, in practice the Regional Revenue Office in Bandar Lampung parking levy collection in Region Bandar Lampung has not done well. It is affected by the lack of HR Department of Revenue of Bandar Lampung, facilities and infrastructure are inadequate and most importantly the lack of awareness in paying taxes is seen still many potential taxpayers who do not fulfill their obligation to record, report and pay taxes in particular levy parker

Keywords: Contributions, Levy parking, revenue (PAD)