

AN ABSTRACT

BALLOT RETRIBUTION PESANGGARAHAN BY INSTITUTIONS OF CULTURE AND TOURISM AS WELL AS HIS CONTRIBUTION FOR INCOME NATIVE OF A REGION (PAD) IN THE REGENCY OF WEST LAMPUNG

BY

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Levy Pesanggarahan is one of the areas that are free of retribution and regulated in Act No. 28 of 2009 About local tax And Levy County, Government Regulation No. 66 in 2001 About Retribution area, and regulatory Regions of West Lampung District No. 13 of 1998 About Retribution Pesanggarahan. As for the problems in research is not the achievement of a target for retribution pesanggarahan in fiscal year 2010. Realization of retribution in pesanggarahan 2010 budget of Rp. 105.050.000 (one hundred and fifty thousand five million rupiah) or 85,62% of the target of Rp. 122.700.000 (one hundred and twenty two million seven hundred thousand rupiah) set out West Lampung Regency Government.

the troubles in this research is : (1) how to vote in the county levy pesanggarahan lampung west , (2) how big contribution retribution pesanggarahan against earnings retribution region and income native regions (a pad) in the county lampung west , and (3) what sajakah who was the inhibitory in revenue retribution pesanggarahan in the county lampun west.

Approach the problem done Empirical juridically by relying on primary data source and secondary data. Data collection is carried out by means of field studies and library studies are then analyzed by qualitative descriptive.

The results of this research show that voting is done by means of a Levy on logging Pesanggarahan objects Pesanggarahan Levy in West Lampung district there are 2 (Sindalapai Guesthouse and Hotel Seminung Lumbok). After that is done the registration on any mandatory service charges or visitors that stay by giving receipts as proof of payment on every visitor the appropriate tariff or brochure. As for the size of the contribution fee is Pesanggarahan against the original Income Area (PAD) in West Lampung district in the year 2010 budget realized for Rp. 105.050.000 (one hundred and fifty thousand five million rupiah) with target BUDGETS for Rp. 122.700.000 (one hundred and twenty two million seven hundred thousand rupiah) and just meet the 85,62% of the targets or BUDGETS an average terealiasikan of 121,44% from fiscal year 2006 through fiscal year 2010.

Then Pesanggrahan is donating a contribution Levy amounting to 3.19% of the Income Levy Regional and 0,609% of the revenue of the original Area (PAD). As for Factors restricting Levy income in Pesanggrahan is too high a target revenue specified in the budget income and Expenditure Area (BUDGETS) plus reduced visits guests stay due to poor access roads leading to the Hotel Seminung Lumbok