ANALISIS EFEKTIVITAS PEMUNGUTAN PAJAK PENGAMBILAN BAHAN GALIAN GOLONGAN C SERTA KONTRIBUSINYA TERHADAP PENERIMAAN PENDAPATAN ASLI DAERAH

(Studi Pada BAPENDA Kabupaten Sumedang, Kabupaten Tasikmalaya, dan Kabupaten Subang)

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ABSTRAK

Penelitian ini dilakukan di Kabupaten Sumedang, Kabupaten Tasikmalaya, dan Kabupaten Subang. Penelitian bertujuan untuk mengetahui besarnya potensi penerimaan pajak bahan galian golongan C, efektivitas pajak bahan galian golongan C, laju pertumbuhan pendapatan asli daerah, kontribusi realisasi pajak pengambilan bahan bahan galian golongan C terhadap penerimaan pendapatan asli daerah dan pengaruh pajak bahan galian golongan C terhadap pendapatan asli daerah di Kabupaten Sumedang, Kabupaten Tasikmalaya, dan Kabupaten Subang.

Hasil penelitian menunjukkan adanya kenaikan potensi pajak di semua kabupaten, meskipun Kabupaten Tasikmalaya sempat mengalami fluktuasi. Efektivitas penerimaan pajak masih rendah dibandingkan potensi sebenarnya, dengan Kabupaten Sumedang mencatat efektivitas tertinggi. Laju pertumbuhan PAD bervariasi, dengan Subang memiliki pertumbuhan tertinggi sebesar 26,98%, meski kontribusi Pajak Bahan Galian Golongan C terhadap PAD rata-rata sangat rendah, yaitu 0,37% di Sumedang, 0,10% di Tasikmalaya, dan 0,31% di Subang. Analisis statistik menunjukkan pajak ini memiliki pengaruh signifikan terhadap PAD, dengan kontribusi sebesar 87,7% terhadap variasi PAD. Penelitian ini menekankan pentingnya optimalisasi pengelolaan pajak untuk meningkatkan pendapatan daerah.

Kata Kunci : Potensi Penerimaan, Pajak Bahan Galian Golongan C, Realisasi Penerimaan Pajak, Target Penerimaan, Laju Pertumbuhan, Efektivitas

ANALYSIS OF THE EFFECTIVENESS OF TAX COLLECTION ON CLASS C MINING MATERIALS AND ITS CONTRIBUTION TO REGIONAL ORIGINAL REVENUE

(Study at BAPENDA of Sumedang Regency, Tasikmalaya Regency, and Subang Regency)

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ABSTRACT

This research was conducted in Sumedang Regency, Tasikmalaya Regency, and Subang Regency. The study aims to determine the potential revenue of class C mining tax, the effectiveness of class C mining tax, the growth rate of local revenue, the contribution of the realization of class C mining tax to local revenue and the effect of class C mining tax on local revenue in Sumedang Regency, Tasikmalaya Regency, and Subang Regency.

The results of the study showed an increase in tax potential in all regencies, although Tasikmalaya Regency had experienced fluctuations. The effectiveness of tax revenue is still low compared to the actual potential, with Sumedang Regency recording the highest effectiveness. The growth rate of local revenue varies, with Subang having the highest growth of 26.98%, although the contribution of Class C Mining Tax to local revenue is very low on average, namely 0.37% in Sumedang, 0.10% in Tasikmalaya, and 0.31% in Subang. Statistical analysis shows that this tax has a significant influence on local revenue, with a contribution of 87.7% to the variation in local revenue. This study emphasizes the importance of optimizing tax management to increase regional income.

Keywords: Revenue Potential, Tax on Class C Mining Materials, Tax Revenue Realization, Revenue Target, Growth Rate, Effectiveness.