

ABSTRAK

Sembia Pangestu : “Efektivitas Insentif Pajak Bumi dan Bangunan (PBB) di Badan Pengelolaan Pendapatan Daerah Kota Bandung Tahun 2020”.

Sejak diberlakukannya Peraturan Wali Kota Bandung Nomor 42 Tahun 2020 Tentang Perubahan Atas Peraturan Wali Kota Nomor 22 Tahun 2020 Tentang Pemberian Insentif Pajak Daerah Dalam Rangka Penanganan Dampak Ekonomi Corona Virus Disease 2019, Badan Pengelolaan Pendapatan Daerah Kota Bandung memiliki kewajiban untuk memberikan insentif pajak pada wajib pajak. Insentif Pajak merupakan kemudahan finansial dan non finansial yang diberikan oleh sistem perpajakan kepada wajib pajak, kemudahan tersebut berupa penbebasan pajak, pengurangan tarif pajak dan penangguhan pajak. Dari 9 objek pajak daerah di Kota Bandung, PBB termasuk pada kategori PAD (Penerimaan Asli Daerah) 2. PAD 2 merupakan pajak yang memberikan kontribusi besar terhadap PAD. Pada tahun 2020 penerimaan Pajak Bumi dan Bangunan Kota Bandung yang merupakan jenis pajak yang sangat diandalkan mengalami penurunan target dan penerimaan, penurunan terjadi karena pandemi covid-19 yang berdampak pada perekonomian masyarakat sebagai wajib pajak. Badan Pengeloan Pendapatan Daerah Kota Bandung sebagai instansi yang berwenang dalam mengoptimalkan pengelolaan pajak daerah mengambil langkah untuk memberikan insentif pajak berupa pembebasan, pengurangan dan penangguhan pajak. Pemberian insentif pajak yang efektif merupakan harapan pemerintahan BPPD Kota Bandung untuk meningkatkan penerimaan Pajak Bumi dan Bangunan serta memberikan keringanan kepada wajib pajak.

Penelitian ini bertujuan untuk mengetahui ketepatan penentuan waktu; mengetahui ketepatan perhitungan biaya; mengetahui ketepatan pengukuran; mengetahui ketepatan menentukan pilihan; mengetahui ketepatan berpikir; mengetahui ketepatan melakukan perintah; mengetahui ketepatan penentuan tujuan; mengetahui ketepatan sasaran, dalam insentif pajak bumi dan bangunan di Badan Pengelolaan Pendapatan Daerah Kota Bandung tahun 2020.

Penelitian ini menggunakan metode penelitian kualitatif dengan pendekatan deskriptif, sumber data yang digunakan yaitu data primer dan data sekunder. Teknik pengumpulan data yang digunakan adalah wawancara, obeservasi dan dokumentasi. Kemudian teknik analisis data menggunakan teori menurut Miles and Huberman dengan melewati tiga langkah yaitu, reduksi data, penyajian data, dan penarikan kesimpulan.

Teori yang digunakan dalam penelitian ini adalah teori efektivitas menurut Makmur (2011), yang di dalamnya terdapat delapan dimensi untuk mengukur efektivitas yaitu, ketepatan penentuan waktu, ketepatan perhitungan biaya, ketepatan pengukuran, ketepatan menentukan pilihan, ketepatan berpikir, ketepatan melakukan perintah, ketepatan menentukan tujuan, dan ketepatan sasaran.

Berdasarkan hasil penelitian dapat disimpulkan bahwa: Pelaksanaan prinsip ketepatan penentuan waktu sudah tepat melihat dari adanya kebijakan berupa peraturan wali kota; pelaksanaan prinsip ketepatan perhitungan biaya sudah tepat bahwa anggaran yang minim dimanfaatkan untuk sosialisasi kepada wajib pajak; pelaksanaan prinsip ketepatan pengukuran Perencanaan dilakukan melalui pertimbangan dengan melakukan FGD dan realisasi penerimaan PBB mengalami kenaikan; pelaksanaan prinsip ketepatan menentukan pilihan sudah tepat bahwa penerapan insentif ini telah meringankan masyarakat dalam membayar pajak; pelaksanaan prinsip ketepatan berpikir sudah tepat berdasarkan pengukuran kemampuan masyarakat dalam membayar pajak pada masa

pandemi covid-19; pelaksanaan prinsip ketepatan melakukan perintah belum tepat karena tidak semua masyarakat mengetahui adanya insentif pajak bumi dan bangunan; pelaksanaan prinsip ketepatan penentuan tujuan sudah tepat bahwa partisipasi dari penerapan insentif pajak bumi dan bangunan ini telah berperan dalam pencapaian tujuan BPPD Kota Bandung; pelaksanaan prinsip ketepatan sasaran sudah tepat bahwa cakupan sasaran penerapan insentif pajak bumi dan bangunan ini sudah masuk dalam berbagai lingkup keadaan masyarakat.

Kata kunci: Insentif Pajak, Efektivitas, Pajak Bumi dan Bangunan.

ABSTRACTS

Sembia Pangestu: "Effectiveness of Land and Building Tax Incentives in the Bandung Office of Regional Revenue Management in 2020".

Since the enactment of Bandung Mayor's Regulation No. 42 of 2020 concerning Changes to Mayor Regulation No. 22 of 2020 concerning The Provision of Local Tax Incentives in order to Handle the Economic Impact of Corona Virus Disease 2019, BPPD (Office of Regional Revenue Management) Bandung city has an obligation to provide tax incentives to taxpayers. Tax Incentives are financial and non-financial convenience provided by the tax system to taxpayers, such convenience is in the form of tax release, reduction of tax rates and deferral of taxes. Of the nine regional tax objects in Bandung, Land and Building Tax is included in the category PAD (Regional Original Revenue) 2. PAD 2 is a tax that contributes greatly to PAD. In 2020, the revenue of the Land and Buildings Tax in Bandung, one of main tax income, has decreased in target and revenue. The decrease occurred due to the pandemic covid-19 (coronavirus disease 2019), impacting the people's economy as taxpayers. BPPD (Office of Regional Revenue Management) Bandung city, the authority of local tax management, took steps to provide tax incentives in tax-reducing and tax-relieving. The tax incentive is the hope of the government of the Bandung Office of Regional Revenue Management to increase the receipt of Land and Building Tax and provide relief to taxpayers.

This research aims to find out the accuracy of time determination; know the accuracy of cost calculations; know the accuracy of measurements; know the accuracy in making choices; know the accuracy of thinking; know the accuracy in carrying out commands; know the accuracy of the determination of the goal; knowing the accuracy of targets, in the earth and building tax incentives in BPPD (Office of Regional Revenue Management).

This research uses a qualitative research method with a descriptive approach. The data sources used are primary data and secondary data. The data collection techniques used are interviews, interviews and documentation. Then the data analysis technique uses theory according to Miles and Huberman by passing three steps, namely data reduction, data presentation, and conclusion withdrawal.

The theory used in this study is the theory of effectiveness. According to Makmur (2011), there are eight criteria to measure effectiveness. Those are punctuality, cost calculation, right measurement, right decision making, proper thinking, accuracy in performing orders, accuracy in determining goals, and on-target accuracy.

Based on the research results it can be concluded that: Based on the results of the study it can be concluded that: The implementation of the principle of timeliness is appropriate to see from the policy in the form of mayoral regulations; the implementation of the principle of accuracy of cost calculation is appropriate that minimal budget is used for socialization to taxpayers; the implementation of the principle of precision measurement Planning is carried out through consideration by conducting FGD and the realization of Land and Building Tax acceptance has increased; the implementation of the principle of accuracy in determining the choice is appropriate that the application of these incentives has relieved the public in paying taxes; The implementation of the principle of

accuracy of thinking is appropriate based on the measurement of people's ability to pay taxes during the covid-19 pandemic; the implementation of the principle of accuracy in carrying out orders is not yet appropriate because not all communities are aware of the existence of earth and building tax incentives; the implementation of the principle of accuracy of goal determination is appropriate that the participation of the application of earth and building tax incentives has played a role in achieving the objectives of BPPD Bandung City; The implementation of the principle of target accuracy is appropriate that the scope of the target of the application of earth and building tax incentives has been included in various scopes of community conditions.

Keywords: Tax Incentives, Effectiveness, Land and Building Tax.

