

ANALISIS KETIDAKCAPAIAN REALISASI PAJAK REKLAME KABUPATEN BENGKALIS

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui tata cara pemungutan pajak reklame di BAPENDA Kabupaten Bengkulu, mengidentifikasi faktor penyebab ketidakcapaian target pajak reklame, serta mengevaluasi upaya pemerintah daerah untuk meningkatkan penerimaan pajak reklame. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa pemungutan pajak reklame di Kabupaten Bengkulu mengikuti Peraturan Bupati (PERBUP) Nomor 34 Tahun 2021, yang melarang pemborongan pemungutan pajak dan mewajibkan setiap wajib pajak membayar pajak berdasarkan SKPD atau dokumen setara seperti karcis dan nota perhitungan. Ketidakcapaian target pajak reklame disebabkan oleh target terlalu tinggi, vendor-vendor pajak reklame di Kabupaten Bengkulu berada diluar daerah, serta kurangnya kesadaran dan kepatuhan wajib pajak. Rekomendasi penelitian ini meliputi peningkatan sosialisasi dan edukasi kepada wajib pajak, perbaikan sistem pengawasan, dan optimalisasi teknologi informasi dalam administrasi perpajakan. Dengan penerapan strategi-strategi ini, diharapkan realisasi penerimaan pajak reklame di Kabupaten Bengkulu dapat meningkat di masa depan.

Kata Kunci : *Analisis Ketidakcapaian, Pajak Reklame*

ANALYSIS OF THE UNDERACHIEVEMENT OF ADVERTISING TAX REALIZATION IN BENGKALIS REGENCY

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ABSTRACT

This study aims to examine the procedures for collecting advertising tax in the BAPENDA of Bengkalis Regency, identify the factors causing the failure to meet advertising tax targets, and evaluate the local government's efforts to increase advertising tax revenue. The research method used is descriptive qualitative, with data collection techniques including observation, interviews, and documentation. The results show that the collection of advertising tax in Bengkalis Regency follows the Regent Regulation (PERBUP) No. 34 of 2021, which prohibits outsourcing of tax collection and requires each taxpayer to pay taxes based on the SKPD or equivalent documents such as receipts and calculation notes. The failure to meet the advertising tax targets is due to excessively high targets, the presence of advertising tax vendors from outside the region, and a lack of awareness and compliance among taxpayers. The study's recommendations include increasing socialization and education for taxpayers, improving supervision systems, and optimizing information technology in tax administration. By implementing these strategies, it is hoped that the realization of advertising tax revenue in Bengkalis Regency will increase in the future.

Keywords: *Underachievement Analysis, Advertising Tax*