

OPTIMIZATION OF PARKING TAXES AND LEVIES IN BENGKALIS REGENCY

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ABSTRAK

This study examines the optimization of parking taxes and fees in Bengkalis Regency as a source of Local Own-Source Revenue (PAD) that has great potential but has not been managed optimally. Various problems were found, such as inappropriate rates, low compliance among parking attendants, weak supervision, and fluctuations in revenue targets and actual revenue. The objectives of this study are to analyze parking tax and levy management policies, identify factors that hinder optimization, and formulate strategies to increase the effectiveness of local revenue. The method used is descriptive qualitative through interviews, observation, and documentation. The results show that management is not yet optimal, as seen from the failure to achieve targets in several years, collection practices that are not fully in accordance with Local Regulation No. 8 of 2023, low socialization, minimal supervision, and inconsistent use of official tickets. Nevertheless, the parking sector has significant potential for local revenue if supported by strengthened regulations, increased supervision, digitalization of payments, and improved capacity of parking attendants. This study provides academic contributions and practical recommendations for local governments in their efforts to increase revenue through the parking sector.

Keywords: ParkingTax, ParkingFees, Optimization, Localrevenue, Bengkalis.