

ABSTRAK

Pajak Kendaraan Bermotor merupakan pajak provinsi yang memberikan sumbangan paling banyak diantara pajak provinsi yang lain. Setiap tahunnya Pajak Kendaraan Bermotor selalu mengalami peningkatan. Pajak Kendaraan Bermotor diharapkan dapat menjadi sumber pembiayaan bagi program pembangunan daerah dan mensejahterakan masyarakat. Penelitian ini dijabarkan dengan metode deskriptif persentase dan lokasi penelitian bertempat di UPT Pengelolaan Pendapatan Daerah Provinsi Jawa Timur Bondowoso periode 2013-2017, tujuan dari penelitian ini adalah mengetahui Potensi Pajak Kendaraan Bermotor, Daya Pajak, Efektivitas Pajak Kendaraan Bermotor dan Kontribusi Pajak Kendaraan Bermotor terhadap Pendapatan Asli Daerah. Hasil penelitian menunjukkan Potensi Pajak Kendaraan Bermotor belum sesuai dengan potensi rill, Daya Pajak yang masih rendah, Efektivitas pajak kendaraan bermotor sangat efektif dan kontribusi pajak kendaraan bermotor terhadap Pendapatan Asli Daerah yang sangat baik.

Kata Kunci : Efektivitas, Daya Pajak, Kontribusi

ABSTRACT

Motor Vehicle Tax is a provincial tax that provides the most contribution among other provincial taxes. Every year Motor Vehicle Tax always increases. Motor Vehicle Tax is expected to be a source of funding for regional development programs and the welfare of society. This research is described by descriptive method of percentage and location of the study located at Bondowoso East Java Provincial Revenue Management Unit 2013-2017, the purpose of this study is to know the Potential of Motor Vehicle Taxes, Tax Effort, motor vehicle tax effectiveness, and motor vehicle tax contributions to locally-generated revenue. The results showed that the Potential of Motor Vehicle Tax was not in accordance with real potential, the Tax Effort was still low, the effectiveness of motor vehicle tax was very effective and the motor vehicle tax contribution was very good.

Keywords: Effectiveness, Tax Effort, Contributions