

ABSTRAK

Tri Dewi Sugiharti, Upaya Peningkatan Pajak Reklame Terhadap Pendapatan Asli Daerah di Badan Pengelolaan Keuangan dan Pajak Daerah Kota Surabaya. Dibawah bimbingan Muhammad Asim Asy'ari,SE.,M.Ak.

Pajak merupakan sumber penerimaan Negara yang utama, karena peranan sektor pajak yang sangat besar, salah satu komponen pajak daerah adalah pajak reklame.

Dalam tugas akhir ini, penulis menggunakan pendekatan deskriptif kualitatif, dengan sumber data primer dan sekunder. Proses dari teknik pengumpulan data ini adalah observasi dan wawancara

Kesimpulan dari tugas akhir ini adalah pajak reklame mengalami fluktuatif dalam penerimaan Pendapatan asli daerah (PAD) dikarenakan berbagai macam hal, salah satunya kurangnya kesadaran masyarakat dan kurangnya sosialisasi akan pentingnya membayar pajak.

Kata kunci : Pajak Reklame, Pendapatan Asli Daerah (PAD)

ABSTRACT

Tri Dewi Sugiharti, Efforts to Increase Advertisement Tax on Local Revenue in Surabaya City Financial and Tax Management Board. Under the guidance of Muhammad Asim Asy'ari, SE., M.Ak.

Taxes are the main source of state revenues, because the role of the tax sector is very large, one component of local taxes is advertising tax.

The purpose of this study is to find out why the tax bill is fluctuating and what efforts are made. The results of this final tugas is expected to provide benefits and inputs for the government of Surabaya City, especially the Board of Management of Finance and Regional Tax.

In this thesis, the writer uses qualitative descriptive approach, with primary and secondary data source. The process of this data collection technique is observation and interview

The conclusion of this final project is that advertisement tax has fluctuated in revenue of local origin due to various things, one of which is lack of public awareness and lack of socialization about the importance of paying taxes.

Keywords: Advertising Tax, Local Own Revenue.