

## ABSTRAK

### **Dian Eka Putri : Pengaruh Implementasi Kebijakan Pajak Parkir Terhadap Efektivitas Penerimaan Pajak Parkir Pada Badan Pendapatan Daerah Kabupaten Bandung**

Fenomena yang terjadi dalam penelitian awal implementasi kebijakan pajak parkir belum bisa mengatasi permasalahan mengenai pajak parkir. Hal ini terlihat dari target penerimaan pajak parkir yang belum mencapai 100% serta masih banyak wajib pajak yang menunggak membayar pajak parkir menandakan rendahnya kesadaran wajib pajak. Salah satunya wajib pajak pemilik lahan parkir berbayar di Kabupaten Bandung belum melakukan keajiban pajaknya.

Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh Implementasi Kebijakan Pajak Parkir (X) Terhadap Efektivitas Penerimaan Pajak Parkir (Y) pada Badan Pendapatan Daerah Kabupaten Bandung.

Peneliti menggunakan teori Implementasi Kebijakan Van Metter dan Van Horn dalam Leo Agustino 2017 variabel independen (X) dimana teori berjumlah 6 dimensi yaitu ukuran dan tujuan kebijakan, sumberdaya, karakteristik agen pelaksana, sikap atau kecenderungan para pelaksana, komunikasi antarorganisasi atau aktivitas pelaksana serta lingkungan ekonomi, social dan politik. Dan teori Efektivitas Penerimaan Pajak Parkir dari Richard M Steers dalam variabel dependen (Y) dimana teori berjumlah 3 dimensi yaitu optimasi tujuan, perspektif sistem, dan tekanan pada perilaku.

Metode penelitian menggunakan metode kuantitatif. Teknik pengumpulan data yang dilakukan dalam penelitian ini adalah studi kepustakaan dan studi lapangan dengan observasi serta kuesioner guna mendapatkan data yang dibutuhkan serta penyebaran angket kepada 33 responden. Pengujian statistik yang digunakan adalah dengan uji validitas, uji reliabilitas, koefisien korelasi, uji parsial, analisis linier sederhana dan koefisien determinasi.

Berdasarkan pengolahan data angket didapatkan hasil mengenai realitas Implementasi Kebijakan Pajak Parkir mendapatkan skor 2461 terletak diantara rentang 2356,2 dan 2805 dalam kategori sangat tinggi yaitu rata-rata sebesar 87,7%. Realitas Efektivitas Penerimaan Pajak Parkir mendapatkan skor 832 yang terletak antara rentang 831,6 dan 990 dengan kategori sangat tinggi yaitu rata-rata sebesar 84%.

Adapun hasil penelitian menunjukkan bahwa secara parsial variabel implementasi kebijakan pajak hotel berpengaruh terhadap efektivitas penerimaan pajak hotel karena  $t_{hitung} > t_{tabel}$  ( $5,215 > 2,040$ ) maka  $H_0$  ditolak dan  $H_1$  diterima, jika signifikansi  $< 0,05$  ( $0,000 < 0,05$ ) maka  $H_0$  ditolak dan  $H_1$  diterima, dengan presentasi pengaruh variabel X (Implementasi kebijakan pajak parkir) terhadap variabel Y (efektivitas penerimaan pajak parkir) sebesar 46,7% sedangkan 53,3% dipengaruhi oleh variabel lain yang tidak diteliti oleh peneliti.

**Kata Kunci: Implementasi Kebijakan, Efektivitas, Pajak Parkir**

## ABSTRACT

### **Dian Eka Putri: The Effect of Parking Tax Policy Implementation on the Effectiveness of Parking Tax Revenue at the Bandung Regency Regional Revenue Agency**

The phenomenon that occurs in the initial research on the implementation of the parking tax policy has not been able to solve the problem of parking tax. This can be seen from the parking tax revenue target that has not reached 100% and there are still many taxpayers who are in arrears to pay parking taxes, indicating the low awareness of taxpayers. One of them is the taxpayers who own paid parking lots in Bandung Regency have not yet fulfilled their tax obligations.

This study aims to determine how much influence the Implementation of Parking Tax Policy (X) on the Effectiveness of Parking Tax Revenue (Y) at the Regional Revenue Agency of Bandung Regency.

Researchers use the theory of Van Metter and Van Horn Policy Implementation in Leo Agustino 2017 independent variable (X) where the theory has 6 dimensions, namely size and policy objectives, resources, characteristics of implementing agents, attitudes or tendencies of implementers, communication between organizations or implementing activities and the economic environment. , social and political. And the theory of the effectiveness of parking tax revenue from Richard M Steers in the dependent variable (Y) where the theory is 3 dimensions, namely optimization of objectives, systems perspective, and pressure on behavior.

The research method uses quantitative methods. Data collection techniques used in this research are literature study and field studies with observations and questionnaires in order to obtain the required data and distributing questionnaires to 33 respondents. The statistical test used is the validity test, reliability test, correlation coefficient, partial test, simple linear analysis and the coefficient of determination.

Based on the questionnaire data processing, the results obtained regarding the reality of the Parking Tax Policy Implementation got a score of 2461, located between the ranges 2356.2 and 2805 in the very high category, namely an average of 87.7%. The Reality of Parking Tax Revenue Effectiveness gets a score of 832 which lies between the range 831.6 and 990 with the very high category, namely an average of 84%.

The results of the study show that partially the hotel tax policy implementation variable has an effect on the effectiveness of hotel tax revenue because  $t_{count} > t_{table}$  ( $5,215 > 2,040$ ) then  $H_0$  is rejected and  $H_1$  is accepted, if the significance  $< 0.05$  ( $0.000 < 0.05$ ) then  $H_0$  is rejected and  $H_1$  is accepted, with a presentation of the influence of variable X (implementation of parking tax policy) on variable Y (effectiveness of parking tax revenue) of 46.7%, while 53.3% is influenced by other variables not examined by the researcher.

**Keywords: Policy Implementation, Effectiveness, Parking Tax**