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ENHANCING BILLBOARD TAX IMPLEMENTATION FOR MAXIMUM REVENUE STREAMS

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Abstract

This research aims to find out (1) the implementation process of the billboard tax collection policy in Gorontalo City, and (2) the factors determining the success of the billboard tax collection policy in Gorontalo City. This research uses a descriptive qualitative method by using data sources conducted through in-depth interviews with informants. The research findings show that the Implementation Process of the Reclame Tax Collection Policy in Gorontalo City is good in planning, implementation, monitoring, and evaluation. In general, it has been implemented but is not optimal. In the implementation stage, it has not been optimal in terms of annual realization revenue. In the monitoring and evaluation stage, has been through meetings but has not shown the suitability between the implementer's achievements and what was targeted in the planning. Factors that determine the success of the Implementation of the Billboard Tax Collection Policy in Gorontalo City communication, the attitude of implementers, and the bureaucratic structure have been implemented well. As for resources, they have limited human resources.

Keywords: *Implementation, Billboard Tax Policy*

INTRODUCTION

Indonesia is a developing country that is constantly developing its economy in Indonesia. In order to finance development, the role and potential of the taxation sector are very significant, especially to support the success of regional development and national development. This need is increasingly felt by the regions, especially since the implementation of regional autonomy in Indonesia, which began on January 1, 2001. With the existence of regional autonomy, the regions are required to be creative in searching for sources of regional revenue that support the financing of regional expenditures. According to Sudarmana & Sudiarta (2020), Since regional autonomy was established, the government has authorized local governments to seek and explore sources of regional revenue. The regional revenue sector plays a very important role because through this sector we can see the extent to which a region finances government activities and regional development.

Regional own-source revenue is all revenue obtained by the region from sources within its own territory which is levied based on local regulations in accordance with applicable laws and regulations. Since regional autonomy was established, the government has authorized local governments to seek and explore sources of regional revenue Isa and Aneta (2022). The regional

revenue sector plays a very important role because through this sector we can see the extent to which a region finances government activities and regional development.

Local taxes are taxes in the form of mandatory deposits made for individuals or entities to the government without a balanced direct reward and can be imposed in accordance with applicable laws and regulations to be used to organize government and regional development. In connection with State policy in the field of taxes. Taxes as the main source of State revenue, taxes also have a function as a means of regulating and supervising private activities in the economy (regular), and taxes are also a budgeting tool (budgetary), and taxes are used to raise funds to finance routine activities carried out by the government.

In the Law Number 28 of 2009 on Regional Taxes and Retributions, it is explicitly stated that:

1. Local taxes and levies are an important source of local revenue to be used in financing the implementation of local government.
2. In order to improve services to the community and regional independence, it is necessary to have objects of local taxes and levies and to give discretion in determining tax rates.
3. Local tax and levy policies are implemented in accordance with the principles of democracy, equity, and justice, as well as the role of the community, and accountability with the need to consider the potential of the region.

The Gorontalo City Government responded to Law Number 28 of 2009 concerning Regional Taxes and Levies by issuing Regional Regulation Number 2 of 2011 concerning Billboard Tax, where billboard tax became one of the local taxes in Gorontalo City. Then followed up by issuing Mayor Regulation Number 19 of 2012 concerning the Implementation of Regional Regulation Number 2 of 2011 concerning Billboard Tax and perfected by issuing Mayor Regulation Number 30 of 2021 concerning Procedures for Calculating Rental Value, Strategic Value, and Selling Value of Billboard Tax Objects.

Billboard Tax is a tax on the organization of billboards. Billboard Tax is also one of the Regency and City taxes. Billboard tax is a tax that has potential because every business entity will introduce its business through billboards so that it can be seen and read by the wider community and is interested in using the business being promoted. Billboard tax is a very large tax contributor in most cities in Indonesia, including Gorontalo City.

Therefore, the Gorontalo City Government makes every effort to improve local tax management and optimize revenue by providing administrative sanctions and fines for taxpayers who are in arrears of tax payments from various tax sectors including billboard tax so that every

year it increases, but in reality there are several obstacles faced by the Gorontalo City government in terms of billboard tax collection seen from the existing realization

Table. 1
Targets and Realization of Billboard Tax in 2018-2022

Years	Targets (Rp)	Realization (Rp)	Persen(%)
2018	2.000.000.000	1.553.052.783	77,65
2019	2.000.000.000	1.326.176.007	66,31
2020	1.980.000.000	1.205.699.473	60,89
2021	2.456.000.000	1.906.612.981	77,63
2022	6.935.653.576	6.347.419.459	91,52

Source: Gorontalo City Finance Agency Revenue Division 2023

Based on the results of preliminary observations and based on data found by researchers in September 2022 at the Gorontalo City Finance Agency, researchers found several important problems to support this research, namely the first, the process of implementing billboard tax collection is not going well. This is proven by the realization that is not in accordance with the previously set target. Second, in terms of communication, it is not going well. This is evidenced by the fact that the public or taxpayers do not know the policy on billboard tax. Third, the lack of staff in the Gorontalo City Finance Agency in the Revenue Sector in terms of collecting regional billboard tax. This can be seen in the revenue sector of the Gorontalo City Finance Agency which only has a few employees to collect billboard tax consisting of 33 Regional Apparatus. This certainly has an impact on local tax revenue in this case billboard tax considering the very taxpayers in Gorontalo City.

Based on the description above, the researcher discusses the Implementation of the Reclame Tax Collection Policy in Gorontalo City with indicators, namely: planning, implementation, monitoring and evaluation, communication, resources, disposition, and bureaucratic structure.

METHOD

This research uses a qualitative descriptive approach, namely data collected in the form of reports, data, and documentation. The location used as the research site is the Gorontalo City Finance Agency Office. According to Abdussamad (2021), data collection techniques are recommended to use in-depth interviews the process of in-depth about the experience of each individual in the study. Researchers collected data with participant observation to find out

participants in the experience of informants Sugiyono (2020) related to the Implementation of the Billboard Tax Collection Policy in Gorontalo City.

The data sources in this research are primary data and secondary data. Primary data is data obtained by conducting direct interviews with employees of the Gorontalo City Finance Agency Revenue Division and the community in this case taxpayers. Data is taken to obtain direct information about the Implementation of the Billboard Tax Collection Policy in Gorontalo City about information on the stages of the planning process, implementation, monitoring and evaluation, communication, resources, disposition, and bureaucratic structure. Secondary data is where researchers obtain data from third parties directly, in the form of reports, records, and documents through the office of the research site, as well as through studies, literature, laws and regulations, and other relevant books. Secondary data used by researchers are Law Number 28 of 2009 concerning Regional Taxes and Levies, Gorontalo City Regional Regulation No. 2 of 2011 concerning Billboard Tax, Mayor Regulation Number 30 of 2021 concerning Procedures for Calculating Rental Value, Strategic Value, and Selling Value of Billboard Tax Objects. Other data owned by the Gorontalo City Finance Agency related to local tax targets and ratios, applications, or the official website of the Gorontalo City Finance Agency.

Data collection techniques in this research are observation, interview, and documentation. Observation in this case the researcher directly observed the collection of billboard tax, as well as observing the problems that occur in the field, recording carefully the phenomena/events that exist in the Gorontalo City Finance Agency and in the Gorontalo City area. In interviews in this case the researcher uses a recording device during the interview so that the researcher does not lose important answers from the informant, where the use of the recording device has obtained permission from the informant. Documentation was used in the form of photos, images, and data regarding the target and realization of billboard tax and also billboard taxpayers in Gorontalo City in 2022.

The data analysis technique in this research is according to Miles and Hubberman (in Sugiyono, 2020), namely data collection, data reduction, and data presentation. Data collection with observation, in-depth interviews, and documentation or a combination of the three (triangulation). Data reduction is the first component of data analysis that emphasizes, shortens, focuses, discards things that are not important, and organizes data in such a way that the conclusions of this research can be made. Data presentation is an arrangement of information that can allow conclusions, in a nutshell, to mean a systematic and logical story so that the meaning of the event becomes easier to understand.

RESULTS AND DISCUSSION

1. Implementation of Billboard Tax Collection Policy in Gorontalo City

Public policy is a policy or program that has been determined jointly in order to meet the needs and protect and achieve the rights of citizens and community goals. According to Tanaiyo et al (2020), the policy is a regulation that will be implemented in an activity determined by the government. Therefore, in the process of determining a policy, it has a goal to be able to respond to or solve existing problems in the implementation of the Billboard Tax Collection policy in Gorontalo City.

The results of research on the focus and sub-focus of this study found that the process of implementing the Billboard Tax Collection Policy has been carried out well and has followed the provisions of Mayor Regulation No. 30 of 2021. However, there are several things that must be addressed, one of which is resources, the attitude of implementers, and also the structure of the bureaucracy, in this case, human resources are a support for success in policy implementation.

A. Planning

According to Kadji (2015), planning is making decisions now about things that will be done in the future, which are steps taken by organizational management to better ensure that the organization has an initial plan for operational organizational activities in one year. According to G.R. Terry (in Aneta & Abdussamad, 2018), planning is selecting and connecting facts and making and using assumptions about the future by describing and formulating the activities needed to achieve the desired results.

Planning is also very important in starting a program. Without good planning, all activities will not go as desired. Planning is made based on the results of observations and information on what has been passed. Thus, the local government can find out where the mistakes are that must be eliminated.

Based on research in the field regarding planning, shows that the implementation of planning for the implementation of billboard tax collection policies in Gorontalo City has gone well. Even this process has been determined as an important and strategic part that refers to Mayor Regulation No. 30 of 2021 which is an important foothold in the Implementation of Billboard Tax Collection Policy in Gorontalo City. However, the planning stage has not been effective in achieving the annual revenue realization target of Billboard Tax. In general, it still needs improvement by needing to make improvements at the program planning stage by paying attention to internal and external environmental conditions and increasing apparatus resources.

B. Implementation

Implementation is one of the actions to realize planning. The implementation of public service activities in the organization is carried out in accordance with what is stated in the technical implementation document so that it can automatically be effective Kadji (2015). So that in this case, it is very necessary to have the power to be able to strive and move what is called leadership.

Based on research in the field regarding implementation, shows that the Implementation of the Recording Tax Collection Policy in Gorontalo City in terms of payments can be made at banks or directly visited by officers managed by the Gorontalo City Finance Agency in this case the revenue sector which has been implemented in accordance with Mayor Regulation No. 30 of 2021. However, the implementation of the Billboard Tax Policy collection has not been optimal in terms of revenue and has not met the achievement target as planned in the annual plan. It is necessary to increase the intensity for the officers so that they can be more enthusiastic to pursue the revenue target, but it is no longer done.

C. Monitoring and Evaluation

Monitoring is an examination of deviations, errors, or mistakes and even inappropriate policies in policy planning and implementation. Meanwhile, evaluation is an assessment of steps toward continuous improvement in policy implementation Kadji (2015). In this case, the implementor is required to be able to realize the target that was originally planned and how monitoring and evaluation itself is able to carry out its function in order to increase local revenue which is then used in financing the implementation of regional development. Monitoring and Evaluation is an important factor that must be carried out by an organization for priority and improvement so that the policies made can be implemented properly and realize the objectives of the policy itself.

Based on research in the field regarding monitoring and evaluation, shows that the evaluation carried out every quarter by the Gorontalo City Finance Agency in this case the revenue sector is in accordance with the provisions set, in order to improve the performance of existing staff. It has determined the standard or benchmark of work achievement from billboard tax revenue. However, measuring the results of work can't be realized because of the constraints of the target that has been set related to the billboard tax itself.

2. Factors Determining the Implementation of Reclame Tax Collection Policy in Gorontalo City

The success of a policy is certainly inseparable from the existence of supporting factors. Likewise with the billboard tax collection policy in Gorontalo City. This research supports the success factors of the Perwako on billboard tax in Gorontalo City, namely, Communication,

Resources, Disposition, and Bureaucratic Structure. Parties that are also related to the implementation of the billboard tax collection policy cannot be separated from the role of the City Government, especially the Gorontalo City Regional Asset Finance Agency and the community. With the role of related parties, the implementation of this policy can run as expected.

Based on the research results obtained with the sub-focus in the process of implementing the billboard tax collection policy in Gorontalo City, it has been carried out well in accordance with the applicable provisions of concerning Procedures for Calculating Rental Value, Strategic Value, and Selling Value of Billboard Tax Objects. However, what is still an obstacle in this activity is the lack of coordination between implementers and taxpayers in implementing this applicable mayoral regulation.

In addition, the findings the results of the research discussion of the related research sub-focus found that: In addition, the findings from the results of the research discussion of the related research sub-focus found that:

A. Communication

According to Edwards III (in Rupu & Isa (2021); Tresiana & Duadji (2019)). Communication is one that determines the success of achieving the objectives of implementing public policy, communication is also very necessary for decision-makers in implementing a policy that will be implemented in the community.

Based on research in the field regarding communication shows that, a communication process that exists between the Gorontalo City Finance Agency in this case the revenue sector with the community or taxpayers in Gorontalo City has been well established as seen from the organization of the division of existing job duties. The existence of knowledge about the implementation of the billboard tax collection policy in Gorontalo City can be done if the communication is done well so that any information related to this policy needs to be notified or communicated to all implementers precisely, accurately, and consistently. All parties involved in the Implementation of the Billboard Tax Collection Policy in Gorontalo City are more consistent in implementing the policies made.

B. Resources

According to Edwards III (in Rupu & Isa, (2021); Tresiana & Duadji, (2019)), Resources are an important thing in a good policy implementation, one aspect of resources tends to be the human aspect of a policy implementer. In the process of implementing a policy, it needs to be supported by the performance of the apparatus, such as improving facilities and infrastructure, which are resources that can have a positive influence and are useful for the successful

implementation of a policy or program (Abdussamad et al.:2022). The indicators used to determine the extent to which resources greatly influence policy implementation consist of 1) Sufficient staff, 2) Information needed, 3) Authority must be formal in order to be implemented effectively, and 4) Supporting facilities.

Based on research in the field, to be able to support this policy, it is necessary to have resources consisting of human resources, budget, authority, and facilities. The resources owned by the Gorontalo City Finance Agency in this case the field officers are quite good. Judging from the budget owned, it is sufficient and can support the billboard tax collection policy with a fairly adequate allocation of financial funds and strives to achieve optimal targets and desired goals.

C. Disposition

According to Edwards III (in Rupu & Isa (2021); Tresiana & Duadji (2019)). Disposition is the attitude of the implementer or the character possessed by the implementor such as commitment and honesty in carrying out a policy as desired by the policymaker so that the Policy Implementation process runs effectively.

Based on research in the field related to the disposition or attitude of the implementer, it shows that the attitude of the implementer has an influence on the successful implementation of the billboard tax collection policy. The attitude of officers in the field or implementors always provides a good attitude to the community in this case taxpayers related to collecting.

D. Bureaucratic Structures

According to Edwards III (in Rupu & Isa (2021); Tresiana & Duadji (2019)). Disposition is the attitude of the implementer or the character possessed by the implementor such as commitment and honesty in carrying out a policy as desired by the policymaker so that the Policy Implementation process runs effectively. Bureaucratic behavior is one of the aspects that determine policy success Aneta & Noho (2022). This is confirmed by Edward III (1980) in the policy success model that there are four factors for the success of public policy, one of which is behavior or disposition in the implementation of public policy.

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CONCLUSIONS

The Implementation Process of the Reclame Tax Collection Policy in Gorontalo City in terms of planning, implementation, monitoring, and evaluation has been implemented but is not

optimal. In the planning stage, it has not been effective to achieve the revenue realization target every year. At the implementation stage, it is not yet optimal in terms of realization that has not met the achievement target as planned in the annual plan. At the monitoring and evaluation stage, has been carried out through meetings but has not yet shown the suitability between the implementer's achievements and what has been targeted in a plan.

Supporting factors for the Implementation of the Reclame Tax Collection Policy in Gorontalo City are first, the communication that has been established is smooth and good with the parties involved. Second, the attitude of the implementers who are enthusiastic and also enthusiastic, resources seen from facilities and also existing Standard Operasional Prosedur. While the inhibiting factor is that human resources are still small considering the large volume of work.

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