

## INCREASING THE ORIGINAL TAX DISTRICTS: CASE OF LOCAL REGULATION NO. 02/2012 ON WALL PAINTING TAXIN METRO REGENCY

Widayanti, YeniIka

### ABSTRACT

*The development of the number of wall painting in Metro City cannot be separated from the behavior of people who tend to let it happen without seeing the consequences. The change of behavior of this society because of the tendency to have an economic motive without noticing that the wall painting made around the building of their house was actually disrupt the beauty of the surrounding environment and the urban environment in general.*

*The enactment of regional regulation No. 02 of 2012 on local taxes there will be a tax burden per year whose value is adjusted by the extent of the wall painting. The problem is whether there is no more leakage in local tax revenue (PAD) next? It is caused of in general the attainment of PAD is not maximal due to indications of leaks in some items.*

*A number of factions of every plenary in the DPRD, always proposed the formation of special committee of local revenue. This is based on the target and realization of local revenue (PAD) Metro city has not maximum year to year. There are indications of leaks in parking sector items, billboards, and restaurants, expected to be scaled down. At least with the information of Pansus PAD then the transparency of PAD that occurs and share the barriers that occur can be found the solution. Necessary moral awareness for the apparatus of the teachings of urban government agencies Metro the importance of moral awareness in carrying out the task, so that no more unwanted things happen such as: misuse of advertisement tax revenue, parking tax and restaurant tax, and the hotel entered the pockets of bank accounts elements of government apparatus. So that the efforts of Dispenda Metro City in raising the original revenue area can run with the maximum as expected.*

**Keynote : Wall Painting, Local revenue (PAD), Tax**

### INTRODUCTION

In this era of globalization, there is a new development of Metro, the colors of building walls. Dozens of walls along the protocol street up to the corners of the city are full of text or promotional images of certain company's products. The picture we know as wall painting is a billboard written or painted on the walls of building.

Wall painting seems to be the choice of entrepreneurs than having to put up billboards using the poles on the streets of protocol. Other than that there are other advantages in the use of wall painting, because entrepreneurs just pay enough to the owner of the building without having contribution to local government. Most of the wall painting is dominated by wrestler operator products. From the recent wall painting phenomenon

that makes some circles in the city council Metro sound.

Chairman of the Commissions 1 of the city of Metro, Fahmi Anwar, asked the relevant office in this case the Regional Revenue Service (Dispenda) to seriously perform a data collection of all the wall painting on EartSai Wawa. He said that the billboard tax is one of the potential tax items to increase the city's original income Metro. Especially the original income of Metro City area is still very small while most or more than 90% of APBD funds are still supported by funding from the central government.

According to the chairman of the commission 1 of the metropolitan city council is the responsibility to increase the income of the regional fork not only done by the government, but also must get support from the community, especially the entrepreneurs. In addition he reminded the increasingly rampant wall painting in Metro required supervision and should still pay attention to aesthetics or the beauty of the city. In practice, the installation of billboards must also be selective at night in certain places. For example in the area of education, it is expected that there is no wall painting or cigarette advertisement, because it is not educational. (Source: Newspaper Tribun Lampung, Tuesday, March 13, 2012)

According to the head of The Metro Area Revenue Office, Suroto with the issuance of Local Regulation No. 02 of 2012 on local taxes is expected to Metro City Government can strive to increase the Original Revenue Area. One of the focus/shooting is the tax of wall painting, cigarette entrepreneurs and cellular service providers should be prepared to spend more, ie paying wall painting taxes to the municipal government (Pemkot). Cigarette entrepreneurs and cellular service companies pay only to the owner of the building. With the enactment of regional regulation No. 02 of 2012 on local taxes there will be a tax burden per year

whose value is adjusted by the extent of the wall painting. (Source: Newspaper Tribun Lampung, Monday, March 12, 2012)

The enactment of the regional regulation which will take effect as of 01 March 2012 if done well will certainly increase the city's original revenue (PAD). The problem is whether there is no more leakage in the receipt of the next PAD? This condition appears; because of the general achievement of PAD is not maximal due to indications of leaks in some items.

## LITERATURE

### Understanding of Wall Painting Advertisement

Billboards are large advertising media, commonly placed on frequent areas, for example on the highway side of a busy intersection. Advertisement comes from the word re-clamare (latin: Re= repetitive, clamare=exclamation).

Advertisements containing ads intended for pedestrians and motorists to see through. Billboards generally contain large and interesting illustrations, accompanied by slogans. In Indonesia, there is a tendency to distinguish between advertisements and advertisements by their placement categories; so the advertisement is used to mention outdoor advertisement media, is advertisement to mention advertising media in space.

When viewed from etymology, advertisements and advertisements have equal meaning. The advertisement of the I'lan word (Arabic) means the announcement, and the billboard means repeated appeals; then the two terms associated with this advertising media contains the equivalent meaning that is for the activity of delivering information to the public or the target audience message. Lack of public space fulfillment following the emergence of outdoor billboard media,

indicating the government can not refrain from accepting business from entrepreneurs. According to DR. AdiNugroho, lecturer of Communication Science FisipUndip Semarang, “The government should not impose its will solely”. According to him, the government seems to be in a hurry to accept the project, while the party entrepreneurs too heavily negoizationfor business interests. (<http://www.suaramerdeka.com/v1/index.php/>..)

Billboard declared act No. 38/2004 on the road. Nowadays many street spaces are utilized billboards. This violates the law on roads. Billboards or street is necessary for the life of commerce and service. The need to prmote goods and services to gain the attention of the public is something that is absolutely necessary in trade and service activities especially in city life whose main activity is trade and services. For example, the producers are competing to place advertisements on the street and in people’s houses.

The definition of wall painting is a wall painting, but in this era of modernization, the meaning of wall painting to switch the meaning and function of the wall painting into a media promotion of products and services of a company. Because most people believe that wall painting becomes an alternative media campaign that is easily accepted by the wider community. Bermedia and located in strategic locations into a promotional media easy to reach all levels of society. (<http://planetbiru.co.id/product-services/wall-painting>).

### **Local Regulations 02 in 2012 Metro City**

The Local Regulations 02 in 2012 Metro City, Lampung Province, is a regulation that contains rules on local taxes consisting of 3 (three) types of local taxes, namely: Restaurant tax, Hotel Tax (Including boarding houses, hotels, guesthouses, tourism huts,

tourist homes, boarding house, lodging houses, and the like), Advertisement Tax (Including wall painting).

The Locally Raised Revenue (PAD)is the revenue determined and collected locally. This type of income should be the main source of income for the region, where there are 3 (three) categories included in The Locally Raised Revenue (PAD):Taxes, Fines and fees, and Enterprise earning; while there are types of Local Taxes. According to Norton (1994), there are various types:Property taxes, Local and regional income and profits taxes, Business rates and other source of tax revenue, and other taxes, but in general,such as *consumption or sales taxes* and *payroll taxes*.

### **Overview of Metro City, Lampung Province**

Geographically, Metro Lies at 105,170 – 105,190 east longitude and 5.60 – 5.80 south latitude, is 45 km from Bandar Lampung (the capital of Lampung province). Has an area of 68.74 km or 6, 874 ha with a population of 150.950 people spread in the sub-district and 22 villages.

#### **a. Vision and Mission**

1) Vision of Metro city of Lampung Province is:Realizing a Metro with a city of excellence education and a prosperous society.

#### **2) Mission of Metro city of Lampung Province**

1. Build qualified human resources, professional, superior, competitive, and noble to implement a system of education that is directed and competitive.
2. Creating a balance of urban development by taking into account the sustainability of natural resources and the quality of the environment towards sustainable development.

3. Realizing people welfare through economic development based on trade and agro-industry, improving the business climate, attracting tourists, and providing employment.
4. Realizing good and responsible governance.
5. Realizing democratic life, in all aspects of life, upholding and respecting human rights, upholding the law and ensuring the rule of law supremacy.
6. Build and improve the quality and quantity of infrastructure to support regional development.
7. Realizing the independence of the people through the principles autonomy.

## DISCUSSION

Wall painting increasingly enliven the city of Metro lately has not contributed to the original revenue area (PAD). Metro as one of the city's status areas in Lampung province is still faced with big homework. The big job is how to increase PAD, because of the most part or more than 90 percent of the APBD Metro comes from central government funds. This reality shows that to become an autonomous region and to escape the dependence of the central government is not an easy thing to do.

The enactment of regional regulation number 02 of 2012 starting 01 March 2012 is expected to increase the local revenue. But it is not necessary to give room for leaks that will occur if the regional regulation has been officially enacted. For that side of the Metro City from the beginning should have been anticipated so that no leak occurs.

### 1. **Indication of leakage is needed formed special committee (Pansus) PAD**

There are indications in the parking sector, billboards, and restaurants are expected to be reduced by the special committee.

### 2. **The need for increased competence and moral awareness of government officials**

The Metro government needs to alert its government officials to realize how important it is to improve self-competence with the training of related institutions, and also necessary moral awareness in order to perform the task well. So that there is no misuse of advertisement tax revenue, parking tax, and restaurant tax pockets bank account elements of the government apparatus.

### 3. **Giving rewards to Entrepreneurs/companies**

This is meant to occur a good relationship between the Metro City governments with employees/companies. So the effort to raise the PAD can run well.

## CONCLUSION

The research found that some empirical studies that can be concluded where the enactment of local regulation number 02 of 2012 due to the rampant wall painting advertisement in Metro City, lack of PAD revenue due to leaks in the parking, billboard, and restaurant sectors, and lack of awareness of Metro government officials in carrying out duties because of there is no specific committee to cope the problems and 90 percent of APBD is still rely on Central Government, so there are still many unscrupulous apparatus abusing tax money to enter the pockets of bank the person.

Therefore, the Government of Metro City should be implementing the supervision of the regulation of 02 of 2012, need for awareness for the officers to be able to carry out their duties properly, need awareness for the apparatus not to abuse the tax money so

that the desire to raise the PAD can be realized properly.

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