

ABSTRAK

RAHMAH, NPM : 2022154. Judul skripsi **Implementasi Kebijakan Peraturan Daerah No 1 Tahun 2024 Tentang Pajak Daerah dan Retribusi Daerah Terkait Pajak Bumi dan Bangunan Perdesaan dan Perkotaan (PBB-P2) Di Desa Bungin Kecamatan Banua Lawas Kabupaten Tabalong**, dibawah Bimbingan Ibu **Sri Agusmila Anetha Herlinda, S.Pd, M.AP.** sebagai Pembimbing I dan Ibu **Puteri Anggraini Oktavianty, S.Sos, M.AP.** sebagai Pembimbing II.

Permasalahan yang dihadapi terkait Implementasi Kebijakan PBB-P2 ini meliputi Kurangnya Sosialisasi yang dilakukan pemerintah sehingga masyarakat tidak mendapatkan pemahaman yang utuh mengenai regulasi yang berlaku dan pentingnya pembayaran PBB-P2, Kurangnya Kesadaran Wajib Pajak dikarenakan rendahnya pemahaman yang dimiliki masyarakat sehingga muncul perilaku menunda pembayaran bahkan menghindarinya, Kurangnya Capaian Target PBB-P2 dikarenakan rendahnya pemahaman masyarakat serta kurangnya sosialisasi yang diadakan pemerintah sehingga berpengaruh pada target yang dicapai. Tujuan Penelitian ini untuk mengetahui bagaimana implementasi serta mengetahui faktor-faktor yang mempengaruhi Implementasi Kebijakan Peraturan Daerah No 1 tahun 2024 Tentang Pajak Daerah dan Retribusi Daerah Terkait Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) di desa Bungin Kecamatan Banua Lawas Kabupaten Tabalong.

Penelitian ini menggunakan pendekatan deskriptif kualitatif. Teknik pengumpulan data melalui observasi, wawancara beserta dokumentasi. Sumber data diambil secara *purposive sampling* berjumlah 15 orang. Teknik reduksi data, penyajian data dan penarikan kesimpulan. Uji kredibilitas meliputi perpanjangan pengamatan, meningkatkan ketekunan, triangulasi, analisis kasus negatif, menggunakan bahan referensi dan mengadakan *membercheck*.

Hasil dari penelitian ini menyatakan bahwa Implementasi Kebijakan Peraturan Daerah No 1 Tahun 2024 Tentang Pajak Daerah dan Retribusi Daerah Terkait Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) di Desa Bungin Kecamatan Banua Lawas Kabupaten Tabalong cukup terimplementasi dengan baik, hal ini tentunya dapat dilihat dari sub variabel beserta indikator diantaranya : a. Komunikasi, dengan indikator keterjelasan dan konsistensi hasilnya kurang baik; b. Sumber Daya, dengan indikator tenaga ahli dan informasi hasilnya cukup baik; c. Disposisi, dengan indikator sikap dan kepatuhan hasilnya cukup baik; d. Struktur Birokrasi dengan indikator transparansi dan fragmentasi hasilnya cukup baik dan indikator SOP hasilnya baik. Faktor pendukung Implementasi Kebijakan Peraturan Daerah No 1 Tahun 2024 Tentang Pajak Bumi Dan Bangunan Perdesaan Dan Perkotaan (PBB-P2) Di Desa Bungin Kecamatan Banua Lawas Kabupaten Tabalong diantaranya pembangunan daerah dan kemudahan dalam pembayaran PBB-P2. Adapun faktor penghambatnya meliputi penyampaian informasi PBB-P2 secara satu arah dan bersifat terbatas, kondisi ekonomi dan pemahaman masyarakat serta tidak terbukanya pengelolaan PBB-P2.

Untuk Badan Pendapatan Daerah Kabupaten Tabalong, Pemerintah Kecamatan Banua Lawas dan Pemerintah Desa Bungin disarankan meningkatkan sosialisasi PBB-P2 secara rutin dan berkelanjutan melalui penyuluhan, pertemuan masyarakat, media sosial, spanduk dan media informasi desa serta dapat menerapkan Program Pajak Hasil Panen.

ABSTRACT

RAHMAH, NPM: 2022154. Implementation of Regional Regulation No. 1 of 2024 Concerning Regional Taxes and Levis Specifically the Rural and Urban Land and Building Tax (PBB-P2) in Bungin Village, Banua Lawas Subdistrict, Tabalong Regency, under the supervision of Ms. Sri Agusmila Anetha Herlinda, S.Pd, M.AP. as supervisor I and Ms. Puteri Anggraini Oktavianty, S.Sos, M.AP. as supervisor II.

The issues faced regarding the implementation of the PBB-P2 policy include a lack of public outreach by the government, resulting in the public not having a full understanding of the applicable regulations and the importance of paying PBB-P2, a lack of taxpayer awareness due to the public's limited understanding, leading to behavior such as delaying or even avoiding payments, and a failure to meet PBB-P2 targets due to the public's limited understanding and the government's insufficient public outreach, which has impacted the achievement of these targets. The objective of this study is to examine the current implementation and to identify the factors influencing the implementation of Regional Regulation No. 1 of 2024 on Rural and Urban Land and Building Tax (PBB-P2) in Bungin Village, Banua Lawas Subdistrict, Tabalong Regency.

This study employs a qualitative descriptive approach. Data collection techniques included observation, interviews, and documentation. Data sources were selected through purposive sampling, totaling 15 participants. After the data were collected, they were analyzed using data reduction, data presentation, and conclusion drawing. Credibility checks included extended observation, increasing rigor, triangulation, negative case analysis, the use of reference materials, and member checking.

The results of this study indicate that the implementation of Regional Regulation No. 1 of 2024 Concerning Regional Taxes and Levis Specifically the Rural and Urban Land and Building Tax (PBB-P2) in Bungin Village, Banua Lawas Subdistrict, Tabalong Regency has been carried out quite effectively. This is evident from the sub-variables and their indicators, including: a. Communication, with indicators of clarity and consistency showing less-than-satisfactory results; b. Resources, with the indicators of expert personnel and information showing fairly good results; c. Disposition, with the indicators of attitude and compliance showing fairly good results; d. Bureaucratic Structure, with the indicators of transparency and fragmentation showing fairly good results and the indicator of Standard Operating Procedures (SOPs) showing good results. Supporting factors for the implementation of Regional Regulation No. 1 of 2024 on Rural and Urban Land and Building Tax (PBB-P2) in Bungin Village, Banua Lawas Subdistrict, Tabalong Regency, include regional development and ease of PBB-P2 payment. Meanwhile, The inhibiting factors include the limited, one-way dissemination of information regarding PBB-P2 (Rural and Urban Land and Building Tax), economic conditions and public understanding, and a lack of transparency in PBB-P2 management.

For the Badan Pendapatan Daerah Tabalong Regency, the Banua Lawas Subdistrict Government, and the Bungin Village Government are advised to increase public awareness of the PBB-P2 on a regular and ongoing basis through outreach programs, community meetings, social media, banners, and village information channels, and to implement the Harvest Tax Program.