ABSTRACT

Erly Mahabbatul Islamiyah, NIM 11220066, 2015. *The Typology of Agricultural Zakat for Lemon Farmer in Sambipondok Village Sidayu District of Gresik in Islamic Law Perspective.* Thesis, Business Law Department, Shariah Faculty, State Islamic University Maulana Malik Ibrahim Malang. Supervisor: Dr. H. Moh. Toriquddin, Lc., M.HI

Key Words: Conversion, Agricultural Zakat, Lemon Farmer, Islamic Law

In the development of zakat, it can be adapted to the times. In the Sambipondok Sidayu village, one of Gresik's sub district which 70% of their population worked as a farmer. Muslim population in this area is very productive in providing zakat. Currently, most farmers provide their zakat by processing lemon harvest them for sale in advance. In other words, they prefer to provide their trading zakat than agricultural zakat. This study can be used as knowledge of contemporary zakat.

The research question of this thesis are; 1. How does the lime's farmer practice in providing zakat in the Sambipondok Sidayu village? 2. How does the typology of agricultural zakat lemon farmer in the Village District of Sidayu Sambipondok Gresik from Islamic law perspective?. The purpose of this study is to determine the practices and views of Islamic law on the typology of agricultural Zakat.

In this study, the writers used a qualitative research approach. The type of research is descriptive. In obtaining the data, researchers used the method of observation, interviews and documentation. The writers used descriptive analysis.

The result of study says that there are two kinds of zakat which is done by the farmers, 1. Lime's Farmers who provide agricultural zakat 2. Lime's farmers who provide trading zakat. Lemon Farmers in Sambipondok Village who carry out of agricultural zakat according to Imam Abu Hanifah that all that grows from the ground either little or a lot shall be payed it's zakat and who carry out of trading zakat according to the Yûsuf Qardhâwi opinion that all of trade property shall be payed it's zakat too.