ABSTRACT

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Parking Tax in Revenue Office of Malang"

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Because of the implementation of regional autonomy, local government's tasks become heavier. Besides managing its household, local government also has to do all tasks delegated by central government which mostly using the potency of the region itself. Nowadays, local government especially in Malang City tries to explore and optimize local potencies as much as possible which one of them is parking tax. It triggers problems on how the contribution of parking tax through local revenues after the establishment of tender system in the field and how the growth rate of parking tax in the future.

With various problems arising from parking tax in Malang City such as illegal parking and illegal tender system, parking tax can still fulfill its target and play an important role in supporting local revenue in Malang. This study employs the methodology that compares the planned target to its realization in order to find out the level of achievement. It aims to determine the level of achievement of the parking tax in 2010 and 2011. In addition, this study also aims to determine the contribution percentage of the parking tax to the local tax and local revenue of Malang.

From the result, it is known that the contribution of parking tax to local revenue and local tax and the level of achievement of the general realization is 100%. It is in turn affect the autonomy of Malang.