

## Development the Potential of Parking Tax and Parking Retribution Revenues: Case Study in Bekasi City

**Authors :** Ivan Yudianto

**Abstract :** The research objectives are to analyze the factors that impede the Parking Tax and Parking Retribution collection in Bekasi City Government, analyzing the factors that can increase local own revenue from the tax sector of parking tax and parking retribution, analyze monitoring the parking retribution collection by the Bekasi City Government, analyze strategies Bekasi City Government through the preparation of a roadmap and action plan to increase parking tax and parking retribution revenues. The approach used in this research is a qualitative approach. Qualitative research is used because the problem is not yet clear and the object to be studied will be holistic, complex, and dynamic, and the relationship will be interactive symptoms. Methods of data collection and technical analysis of the data was in-depth interviews, participant observation, documentary materials, literature, and triangulation, as well as new methods such as the methods of visual materials and internet browsing. The results showed that there are several factors that become an obstacle such as the parking taxpayer does not disclose the actual parking revenue, the parking taxpayer are late or do not pay Parking Tax, many parking locations controlled by illegal organizations, shortage of human resources in charge levy and supervise the parking tax and parking retribution collection in the Bekasi City Government, surveillance parking tax and parking retribution are not scheduled on a regular basis. Several strategic priorities in order to develop the potential of the Parking Tax and Parking Retribution in the Bekasi City Government, namely through increased controlling and monitoring of the Parking Taxpayer, forming a team of auditors to audit the Parking Taxpayer, seek law enforcement persuasive and educative to reduce Parking Taxpayer wayward, providing strict sanctions against the Parking Taxpayer disobedient, revised regulations mayors about locations of parking in Bekasi City, rationalize revenues target of Parking Retribution, conducting takeover attempts parking location on the roadside of the individual or specific group, and drafting regional regulations on parking subscribe.

**Keywords :** local own revenue, parking retribution, parking tax, parking taxpayer

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