

ABSTRAK

Tujuan dari penelitian ini untuk menghitung Peningkatan Pendapatan Asli Daerah (PAD) Kabupaten Bogor. Jenis pajak daerah rata-rata Kontribusi yang tertinggi pada Pajak BPHTB dengan rata-rata 36.66% serta Kontribusi dari Pajak Parkir terendah dengan rata-rata 0,44% pada pengamatan tahun 2018 - 2021 dan Pertumbuhan rata-rata setiap jenis pajak daerah pada tahun pengamatan 2018-2021 yang tertinggi yaitu Pajak BPHTB dengan rata-rata 18,21% serta Pajak Hiburan Pertumbuhan terendah dengan rata-rata (-10,02). Identifikasi atau klasifikasi berbagai jenis pajak daerah yang potensial berdasarkan kriteria pertumbuhann dari yang tertinggi sampai terendah terdiri : BPHTB, Pajak Hotel, Pajak Restoran, Pajak Air Tanah,PBB P2, Pajak Parkir, Pajak Penerangan Jalan MBLB, Pajak Reklame dan Pajak Hiburan serta Identifikasi atau klasifikasi berbagai macam pajak daerah Kabupaten Bogor yang berpotensi berdasarkan klasifikasi kontribusi dari yang tertinggi sampai terendah terdiri : BPHTB, PBB P2, Pajak Penerangan, Pajak Restoran, MBLB, Pajak Hotel, Pajak Air Tanah, Pajak Hiburan, Pajak Reklame dan Pajak Parkir.

Kata Kunci: Pajak Asli Daerah, Pajak Daerah, *Collection Ratio*, Klasifikasi Jenis Pajak Daerah

ABSTRACT

The purpose of this study is to calculate the Increase in Regional Original Income (PAD) of Bogor Regency. Types of local taxes on average The highest contribution to BPHTB Tax with an average of 36.66% and the lowest Contribution from Parking Tax with an average of 0.44% in the 2018 - 2021 observations and the average growth of each type of local tax in the year of observation The highest 2018-2021 is BPHTB Tax with an average of 18.21% and the lowest Growth Entertainment Tax with an average of (-10.02). Identification or classification of various types of potential local taxes based on growth criteria from the highest to the lowest consisting of: BPHTB, Hotel Tax, Restaurant Tax, Ground Water Tax, PBB P2, Parking Tax, MBLB Street Lighting Tax, Advertising Tax and Entertainment Tax and Identification or the classification of various potential regional taxes in Bogor Regency based on the classification of contributions from the highest to the lowest consists of: BPHTB, PBB P2, Information Tax, Restaurant Tax, MBLB, Hotel Tax, Ground Water Tax, Entertainment Tax, Advertising Tax and Parking Tax.

Keywords: *Local Taxes, Local Taxes, Collection Ratio, Classification of Types of Local Taxes*