

## ABSTRAK

**HENI SELVIA NINGSIH, 2019. Efektivitas Penerimaan Pajak Reklame Dalam Upaya Meningkatkan Pendapatan Asli Daerah di Kota Makassar,** Karya Tulis Ilmiah Fakultas Ekonomi dan Bisnis Prodi Perpajakan Universitas Muhammadiyah Makassar. Dibimbing oleh I Andi Rustam dan Pembimbing II Muhammad Adil.

Penelitian ini bertujuan untuk mengetahui Efektivitas Penerimaan Pajak Reklame Dalam Meningkatkan Pendapatan Asli Daerah di Kota Makassar.

Penelitian dilakukan dengan menggunakan pendekatan kualitatif dengan metode deskriptif. Lokasi penelitian di Badan Pendapatan Daerah Kota Makassar. Pengumpulan data dilakukan dengan Wawancara mendalam, Observasi, dan Dokumentasi.

Hasil penelitian menunjukkan bahwa penerimaan pajak reklame Di Kantor Badan Pendapatan Daerah mengalami fluktuasi, pada tahun 2015 dan 2016 tidak efektif, hal ini di sebabkan masih banyak wajib pajak reklame yang kurang peduli untuk membayar pajaknya dan rendahnya pengetahuan wajib pajak reklame tentang dasar hukum undang-undang ataupun peraturan pemerintah. Pada tahun 2017 dan 2018 penerimaan pajak reklame sangat efektif, hal ini di karenakan Kantor Badan Pendapatan Daerah mengupayakan agar penerimaan pajak reklame bisa memenuhi target atau bisa efektif, upaya-upaya dilakukan yaitu memberikan sanksi 2% kepada wajib pajak reklame yang terlambat membayar pajaknya, dan melakukan sosialisasi kepada wajib pajak reklame dan masih banyak lagi upaya lainnya yang menyebabkan penerimaan pajak reklame mengalami peningkatan.

***Kata kunci : Efektivitas, Penerimaan Pajak Reklame.***

## **ABSTRACT**

**HENI SELVIA NINGSIH, 2019. *Effectiveness of Advertising Tax Receipts in an Effort to Increase Regional Original Revenue in Makassar City***, Scientific Writing of the Faculty of Economics and Business Tax Study Program Muhammadiyah University of Makassar. Guided by I Andi Rustam and Advisor II Muhammad Adil.

This study aims to determine the effectiveness of advertisement tax receipts in increasing regional original income in the city of Makassar. The study was conducted using a qualitative approach with descriptive methods. Research location in the Regional Revenue Agency of Makassar City. Data collection was carried out with in-depth interviews, observations, and documentation.

The results showed that advertisement tax receipts in the Regional Revenue Agency Office experienced fluctuations, in 2015 and 2016 were ineffective, this was caused by many advertisement taxpayers who were less concerned to pay their taxes and the low knowledge of advertisement taxpayers on the legal basis of law or government regulations. In 2017 and 2018 the receipt of tax revenues is very effective, this is because the Regional Revenue Agency Office seeks that advertisement tax revenues can meet the target or can be effective, efforts are made namely giving 2% sanctions to billboard taxpayers who are late paying their taxes, and socialize to advertisement taxpayers and many other efforts that have caused advertisement tax revenues to increase.

***Keywords: Effectiveness, Advertising Tax Receipt***