

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui efektivitas BPHTB, PBB P2, dan pajak reklame, mengetahui kontribusi BPHTB, PBB P2, dan pajak reklame serta mengetahui besar nilai kontribusi BPHTB, PBB P2, dan pajak reklame pada pendapatan pajak daerah. Penelitian ini menggunakan jenis penelitian deskriptif. Data yang digunakan berupa laporan target dan realisasi pendapatan BPHTB, PBB P2, pajak reklame, dan pendapatan pajak daerah tahun 2013-2015 sudah sangat efektif. Tingkat kontribusi masing-masing pajak terhadap pendapatan pajak daerah pada tahun 2013-2015 adalah BPHTB berada dalam kriteria cukup, PBB P2 dengan kriteria kurang dan pajak reklame dengan kriteria sangat kurang. Upaya yang dilakukan Dinas Pendapatan Daerah Kabupaten Sleman adalah lebih melakukan pengecekan data dan penertiban lapangan secara langsung terutama pada wajib pajak yang bermasalah. Lebih ditegaskan sanksi hukum yang telah berlaku bagi wajib pajak yang melanggar.

Kata kunci: BPHTB, PBB P2, Pajak Reklame, Efektivitas, Kontribusi dan Pendapatan Pajak Daerah.

ABSTRACT

The purpose of this research is to determine the effectiveness of Duty on Land and Building Right Acquisition (BPHTB), *Land and Building Tax Rural and Urban* (PBB P2) and advertisement tax, determine the contribution Duty on Land and Building Right Acquisition (BPHTB), *Land and Building Tax Rural and Urban* (PBB P2) and advertisement tax and to know the great value of the contribution Duty on Land and Building Right Acquisition (BPHTB), *Land and Building Tax Rural and Urban* (PBB P2) and advertisement tax in local tax revenue. This research using descriptive research. This research using the data form of reports and revenue targets of Duty on Land and Building Right Acquisition (BPHTB), *Land and Building Tax Rural and Urban* (PBB P2), advertisement tax, and local tax revenue in 2013-2015 has been very effective. The level contribution of each tax on local tax revenue in 2013-2015 is Duty on Land and Building Right Acquisition (BPHTB) criteria is sufficient, land and building tax rural and urban (PBB P2) is deficient and advertisement tax is very deficient. The efforts made by Local Revenue Offices of district Sleman is better to check the data and control the field directly, especially in troubled taxpayers. More affirmed existing legal penalties for taxpayers who violated.

Keyword: Duty on Land and Building Right Acquisition (BPHTB),), *Land and Building Tax Rural and Urban* (PBB P2), advertisement tax, effectiveness, contribution, and local tax revenues.