

## **ABSTRAK**

Pajak Mineral Bukan Logam dan Batuan merupakan salah satu sumber Pendapatan Asli Daerah di Kabupaten Kulon Progo. Pada tahun 2018, New Yogyakarta International Airport mulai dibangun namun target pajak MBLB di Kabupaten Kulon Progo tidak tercapai. Penelitian ini dilakukan untuk menganalisis prosedur pemungutan pajak MBLB dan seberapa besar efektivitas serta kontribusi Pajak Mineral Bukan Logam dan Batuan terhadap Pendapatan Asli Daerah Kabupaten Kulon Progo. Metode analisis yang digunakan adalah metode deskriptif. Hasil penelitian menunjukkan bahwa prosedur pemungutan Pajak MBLB sesuai dengan Peraturan Bupati Kulon Progo Nomor 86 Tahun 2018 Pasal 10 tentang Tata Cara Pemungutan Pajak Mineral Bukan Logam dan Batuan. Tingkat efektivitas penerimaan Pajak MBLB tahun 2014 – 2017 sangat efektif dan cukup efektif di tahun 2018. Sedangkan kontribusinya sangat kurang.

Kata Kunci: pajak MBLB, pemungutan, efektivitas, kontribusi, pendapatan asli daerah

## **ABSTRACT**

*Non-Metallic Mineral and Rock Taxes are a source of Original Local Revenue in Kulon Progo Regency. In 2018, the New Yogyakarta International Airport began to be built but the Non-Metallic Mineral and Rock tax target in Kulon Progo Regency was not reached. This research was conducted to analyze the Non-Metallic Mineral and Rock tax collection procedure and how much effectivity and contribution of Non-Metallic Mineral and Rock Taxes on the Kulon Progo Regency's Original Revenue. The analytical method used is descriptive method. The results showed that the Non-Metallic Mineral and Rock Tax collection procedure was in accordance with the Regional Regulation of Kulon Progo Regent's Regulation Number 86 of 2018 Article 10 concerning Procedures for Non-Metal and Rock Mineral Tax Collection. The level of effectiveness of the 2014-2017 Non-Metallic Mineral and Rock tax revenue is very effective and quite effective in 2018. While the contribution is very lacking.*

*Keywords: Non-Metallic Mineral and Rock tax, collection, effectiveness, contribution, local original income*