

Collection of Public Road Parking Retributions in the Framework of Strengthening Regional Autonomy in Pekalongan



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ABSTRACT: Parking retribution is a tax on the operation of off-street parking spaces, both provided with the main business and those provided in a place, including the provision of vehicle storage areas. This retribution is one of the potentials that will be managed as a source of regional income. This can be used as a benchmark for assessing the level of local revenue earned. The income can be allocated for the development of the area concerned. The purpose of this study is to discuss the Collection of Public Road Parking Retributions in the Framework of Strengthening Regional Autonomy in Pekalongan to the supporting and inhibiting factors in the implementation of the retribution. The research method used was descriptive research using a qualitative approach. In the implementation of the retribution, there is a significant increase every year so that it can be a reinforcement in the context of strengthening regional autonomy.

KEYWORDS: Parking Retribution, Local Revenue, Strengthening.

A. INTRODUCTION

Governing is the things that the State does in the welfare of the people and carries out the interests of the State. In this case, the one who has the authority to run the administration is the government. One of the obligations of the State is to guarantee the welfare of its citizens, apart from national development, but also in the economic aspect, employment, social security, health, and education.¹ Along with the development of tasks by the government, especially in the teachings of the welfare state, where this gives authority to the state administration in the field of legislation, so that the legal regulations contained in State Administrative Law are not only formed by the legislature, there are also regulations formed independently by the state administration.² State Administrative Law itself is a law that can regulate a government in the administration of a government system.³

Indonesia is a country that adheres to a decentralized system, where decentralization has a broad meaning that concerns the issue of power where this is usually associated with the delegation or handover of authority from the central government to officials in the regions to carry out government affairs in the regions.⁴ According to Mahfud MD, decentralization is the transfer of authority from the central government to local governments from various matters such as policy, planning to implementation, and financing in describing democracy. Regional autonomy is to give regional authority in managing their own household matters in the context of decentralization.⁵ This is referred to as an autonomous region, which means that the region has its own rights and authority to regulate and manage household needs under the leadership of the regional head.⁶ Regional autonomy is a starting point that can increase the prosperity and welfare of the community. The implementation of this autonomy focuses on regencies and cities starting with the transfer of authority from the center to the regions.

Regional autonomy requires local governments to be able to show their active role in management and financing as well as in terms of regulating and utilizing resources that are deemed to have potential that can provide income to regional treasuries. This source of income can play an important role in which the government is expected to be able to manage these sources of funds and use them well, to help improve the social welfare of the people in the area.⁷

¹ Ridwan HR, *Hukum Administrasi Negara, Edisi Revisi*, PT Raja Grafindo Persada, Jakarta, 2011, hlm. 30.

² *Ibid*, hlm. 37

³ *Ibid*, hlm. 46.

⁴ Tjahya Supriatna, *Sistem Administrasi Pemerintahan Di Daerah, Bumi Aksara*, Jakarta, 1993, hlm. 19.

⁵ Tangkilisan Hessel Nogi S. *Manajemen Publik*, Grasindo: Jakarta, 2007, hlm 1.

⁶ Juniarso Ridwan dan Achamad Sodik Sudrajat, *Hukum Administrasi Negara dan Kebijakan Pelayanan Publik*, Nuansa, Bandung, 2010, hlm. 97.

⁷ Cahya Vikasari, *Sistem Retribusi Parkir Sebagai Pengawasan Pendapatan Asli Daerah Kabupaten Cilacap*, Jurnal Nasional dan Sistem Informasi, Vol 5, No 1, hlm 1.

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Regional governments also have their own authority so local governments are required to form regulations in running the government by forming regional regulations prepared according to the needs of a region. The administration of government, one of which the government can make retribution to the public such as tax collections and other things that are coercive and based on the law. The regional regulations governing these taxes and retribution are regulated by Law no. 18 of 1997 concerning Regional Taxes and Regional Retribution and amended again by Law no. 28 of 2009.

Tax is a form of mandatory contribution from the community to the State. The tax will be used to finance all government activities.⁸ Taxes are people's contributions that are included in the State treasury based on the law so that the collection can be carried out by coercion that does not get a direct reward for services. This tax is levied by the authorities based on legal norms used to cover the costs of producing collective goods and services to achieve the general welfare.⁹ Tax will later be used to finance government activities. Since 1999, the distribution of taxes according to the tax collection authority has been carried out with the existence of a tax separation between central and local taxes. Taxes are separated into central taxes and local taxes. The collection is carried out by the local government following Law no. 32 of 2004 concerning Regional Autonomy which states that the government and local communities are allowed to take care of their own household and be responsible.

The tax also includes parking retribution which is a tax on the operation of off-street parking spaces, both those provided with the main business and those provided in a place, including the provision of vehicle storage areas.¹⁰ Local governments can also collect fees in the form of retribution, one of which is parking fees on public roads. This retribution is one of the potentials that will be managed as a source of regional income. This can be used as a benchmark for assessing the level of local revenue earned. The income can be allocated for the development of the area concerned.

Along with the economic development of Pekalongan which has an impact on traffic density, these problems are very diverse. The road section is used as a parking area, this is because shops, offices, and so on do not provide a parking lot for vehicles. So that people use the road body that is used as a parking area without regard to the predetermined parking regulations which result in traffic jams.¹¹ Thus, in order to achieve order and smooth traffic and provide legal protection for the law for the community, the Pekalongan Government hereby re-establishes a re-stipulation regarding the implementation of vehicle parking in the community. Initially, the regional regulation of Pekalongan regarding this retribution was regulated in the Pekalongan Regional Regulation No. 21 of 2011 regarding Parking Service Fees on the Edge of Public Roads which was later amended in the Pekalongan City Regulation No. 21 of 2017 concerning Retribution for Parking Services on the Edge of Public Roads. So, based on the background above, the author will discuss the Collection of Public Road Parking Retributions in the Framework of Strengthening Regional Autonomy in Pekalongan to the supporting and inhibiting factors in the implementation of the retribution.

B. RESEARCH METHOD

The approach method used in this study was a normative juridical approach. Normative legal research is library law research.¹² In normative legal research, library materials are basic data which in (science) research is classified as secondary data. The secondary data has a very broad scope, which includes personal letters, diaries, books, to official documents issued by the Government.¹³ This study focused on the Pekalongan Regional Regulation regarding the Merger of Villages. In addition, interviews were conducted as additional data.

The specifications used in this research were descriptive-analytical, namely in conducting research with an effort to describe the problem so that conclusions will be drawn. The use of this analytical descriptive means that there will be an illustration of the applicable legal rules with legal theory relating to the problems above.¹⁴ In obtaining documents used in research, it can be distinguished between data obtained directly or data obtained by literature study.

The analysis will be carried out with qualitative analysis by describing the resulting data to find the elements of the main problem. Research that is guided by the legal provisions contained in the legislation and court decisions as well as the norms that live and develop in society.¹⁵ If it has been collected, it will be selected and compiled systematically which is then analyzed

⁸ Mourin M. Mosal, Analisis Eefektifitas, Kontribusi Pajak Parkir Terhadap Pendapatan Asli Daerah (PAD) dan Penerapan Akuntansi Di Kota Manado, Jurnal EMBA, Vol 1 No 4, hlm 375.

⁹ Widyaningsih, *Hukum Pajak dan Perpajakan*, Alfabeta-Cp. Bandung, 2011, hlm 2.

¹⁰ Siahaan, Marihot P, *Pajak Daerah dan Retribusi Daerah. Cetakan ketiga*. Rajawali Pers, Jakarta, 2013, hlm 469.

¹¹ Herlambang Dwi Anggara, Akuntabilitas Publik Penyelenggaraan Parkir Tepi Jalan Umum Di Kota Pekalongan, Jurnal Ilmu Administrasi Publik, Vol 1 No 2, hlm 52.

¹² Soerjono Soekanto, Sri Mamudji, *Penelitian Hukum Normatif*, PT Rajagrafindo, Jakarta, 2014, hlm 23.

¹³ *Ibid.*, hlm 24

¹⁴ Roni Hanitjo Soemitro, *Metodologi Penelitian Hukum dan Jurimetri*, Ghalia Indonesia, Jakarta, 1982, hal 97

¹⁵ Soerjono Soekanto dan Sri Mamuji, *Penelitian Hukum Normatif, Suatu Tinjauan Singkat*, Rajagrafindo Persada, Jakarta, 2003, hlm. 33-37

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qualitatively and drawn conclusions that can be accounted for to provide an overview of Collection of Public Road Parking Retributions in the Framework of Strengthening Regional Autonomy in Pekalongan.

C. RESULTS AND DISCUSSION

1. Collection of Public Road Parking Retributions in the Framework of Strengthening Regional Autonomy in Pekalongan

a. Collection System

The retribution for parking services on the edge of this public road is collected using a Regional Retribution Decision Letter or SKRD or another equivalent document. Deposits and payments from these retributions are deposited by the mandatory retribution to the regional treasury. In principle, retributions are the same as taxes which have 4 elements. While the rewards (counter-achievements) that exist in the direct retribution can be felt for the retribution payer. The elements attached to this understanding are;¹⁶ The retribution must be based on the law, the nature of the retribution is mandatory, the collection is carried out by the state, used for expenditure by the general public, and direct achievement (rewards) can be felt for the retribution payer.

By paying attention to the principles of tax collection as stated by Adam Smith, among others:¹⁷ the principle of justice (equality), the principle of legal certainty, and the principle of the economy. Thus, when studied with this principle, the implementation of parking fees on the edge of public roads is following the principle of justice, but the principle of the first principle, namely the principle of justice, cannot be carried out optimally because the results of monitoring that occur in the field are still many from service users (parking subject) who pay the retribution without being given a parking ticket from the managers/collectors. This does not fulfill this principle because the parking ticket is a right that is obtained by parking users (subject of retribution) after using parking lot services (object of retribution).

b. Billing System

In making the payment of mandatory retribution, if there is a delay or lack of payment, an administrative penalty will be imposed in the form of 2% interest per month from the retribution owed or not paid and will be billed using the SKRD with a letter of warning beforehand. The issuance of the SKRD or similar letter is the initial act of implementing the collection of retribution issued immediately after seven days of the payment due. Within seven days, the obligatory retribution is required to pay off the retribution owed. Billing fiber or the like as issued by the mayor or appointed official.

The results of the discussion, it is known that the pattern of collecting parking fees on public roads in Pekalongan is described as follows: Determination of parking objects: officials hereby survey areas that have potential in terms of parking, such as markets, shops, supermarkets, banks and public facilities seen from the level of the crowd (Frequency of Use). Parking retribution collection: a collection of this retribution, the service, and officials who work with parking attendants. This retribution is collected accompanied by an SKRD in the form of a parking ticket, which results from the retribution being deposited on a gross basis to the regional treasury using the SSRD. Billing: obligatory contributions that do not pay on time or do not pay, can be billed using the STRD that has previously been given a warning letter. Within seven days after the issuance of the warning letter, the mandatory retribution is required to pay the forestry levy, and if it has not been paid, will be penalized under applicable regulations.

The parking retribution policy in Pekalongan is a government policy in the context of strengthening regional autonomy by increasing Pekalongan's original revenue. The growth of parking retribution revenue in Pekalongan tends to increase from year to year although it has decreased several times. In general, parking retribution revenue in Pekalongan City shows positive growth. One of the significant growth of parking retribution revenue was in 2012 to reach 47.19%. Another thing is shown by the total receipt of parking fees which reached 57.27%. This parking retribution revenue always meets the target on the percentage of parking retribution receipts.

2. Resisting and Supporting Factors in the Implementation of Parking Retribution on the Edge of Public Roads in Pekalongan

a. Factors Supporting the Implementation of Parking Fees on Public Roads

Supporting this implementation, there are several influencing factors, namely; Policy Provisions. The purpose of this parking retribution policy is to assist in increasing regional income, which in this case is in the field where the retribution is that this retribution policy has increased targets in its implementation, and also creates a new strategy in the implementation of this retribution. Several retribution issues in Pekalaongan have been implemented properly.

Implementation Decree, the agency that has been given the authority to handle this retribution is the Department of Transportation, Tourism, and Cultural of Pekalaongan City in collaboration with other institutions such as the police, Satpol PP, and Sub-Denpo. The police themselves have a service and traffic unit where the unit assists in securing if there is an act of thuggery

¹⁶ Ilyas Wirawan B. dan Burton Richard, *Hukum Pajak*, Selemba Empat: Jakarta, 2004, hlm 5.

¹⁷ Setu Setyawan dan Eny Suprapti, *Perpajakan*, UMM Press, 2002, hlm 2.

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that interferes with parking attendants and traffic units in setting signs that must be obeyed. Meanwhile, the Satpol PP and SubDenpom themselves carry out control if there is illegal parking that accumulates, causing traffic jams.

b. Factors Resisting the Implementation of Parking Fees on Public Roads

In the implementation of a policy, not everything goes well and results and the achievement of goals are as expected. Several factors can affect the collection of parking fees, namely; Low public awareness. The existence of public policies is to monitor and influence human behavior in various ways and persuade people to behave the same way as determined by the government. If the policies that have been made cannot be fulfilled, or the community acts with unwanted behavior, then the policy is considered ineffective.

The community is the object of the policy so the success or failure of the policy that has been made also depends on public awareness of the importance of the policy. Likewise with the policy regarding this retribution, where one of the factors that influence the collection of this retribution is the community. Without awareness from the community, the implementation of the retribution will experience difficulties. Evidence of the low level of public awareness is that there are still many people who park their vehicles in any place.

People themselves sometimes do not want to pay taxes or retribution, one of which is caused by the development and morale of the community, the taxation system that is still difficult to understand, and the control system that has not been implemented properly.¹⁸ The public's ignorance is caused by the public's ignorance of the retribution itself. In addition to this ignorance, some people do it intentionally to avoid paying retribution to levy collectors. However, apart from public awareness, parking attendant awareness is also needed.

With these things, it is necessary to have socialization and coordination, especially carried out by the agencies related to retribution collection. This is important in providing understanding and knowledge about the vision, mission, and objectives of parking to improve and optimize the management of parking fees.

The lack of a supervisory system, this supervision involves all activities carried out by the manager or leader to achieve the results achieved following what has been planned.¹⁹ Supervision itself is a process to determine the work that is run, implemented or carried out with what is desired, planned, or noticed.²⁰ This supervision is very important and needed. This supervision plays an important role to minimize the inequality contained in user fees. Supervision is a monitoring process carried out as a step to find out which activities in the field are in accordance with existing regulations or vice versa.

In this case, there is a direct supervision method that is carried out by the section chief or head who goes directly to the field to review and check the implementation of the activity to see if it is following the existing rules or not. There is also indirect supervision where superiors will receive a written report, which is to assess the extent to which their subordinates are carrying out their duties.

However, with the lack of supervision carried out directly by superiors and only expecting reports from subordinates, this creates obstacles in collecting retribution because the article is not properly supervised, the relevant agencies have difficulty measuring the level of success carried out by officers who carry out retribution. If there is good supervision, the tendency for errors to occur in this case which is not conducive to success can be reduced to a minimum.

D. CONCLUSION

In this retribution, the Pekalongan's City Government in the collection system is collected using an SKRD or an equivalent letter. Payments and deposits from the results of these retributions are deposited by the mandatory retribution to the regional treasury. Meanwhile, in mandatory retribution that does not pay on time or there is a shortage in payment, they will be subject to a 2% penalty every month from the levy that must be paid which is not less or no more and is billed using STRD which is preceded by a warning letter. Billing letters are intended to be issued by the mayor or appointed official. The growth of parking retribution revenue in Pekalongan City tends to increase from year to year although it has decreased several times. In general, parking retribution revenue in Pekalongan shows positive growth. So that the parking retribution policy in Pekalongan is a government policy to strengthen regional autonomy by increasing Pekalongan City's original revenue although there are still resisting and supporting factors.

There are also supporting and resisting factors in which the supporting factors are the existence of policy provisions and their implementation, in which implementation there is a department that has been given the authority, namely the Parbudpora Service has collaborated with other institutions such as the Police, Satpol PP, and Sub-Denpom. As well as the resisting factor, namely, the lack of public awareness or the lack of a supervisory system carried out by authorized officials to minimize errors or violations.

¹⁸ Mardiasmo, *Otonomi dan Manajemen Keuangan Daerah*, Andi Ofset: Yogyakarta. 2002, hlm 9.

¹⁹ Semdi J. E, Sugeng Rusmiwari, Willy Tri Hardianto, *Implementasi Kebijakan Retribusi Parkir Terhadap PAD*, Jurnal Ilmu Sosial dan Ilmu Politik, Vol 1, No 2, hlm 22.

²⁰ Prayudi, *Hukum Administrasi Negara*, Ghalia Indonesia: Jakarta, 1981, hlm 80.

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