

ABSTRACT

The aims of this research is analyzing and describe, how big the potential of Street-Lighting Tax toward the original income of Garut Regency region during 2005 until 2009 and describe tax collection effectivity of Street-Lighting Tax, then analyze tax effort. The research needs time series data to analyze This would help to see how the street lighting tax revenue performance.

This research using using calculation the analytical potential earnings based on the tax base calculation and tax rate of tax, and then calculate efficiency lighting Street- Lighting tax is based on the realization of revenue and the potential income tax of Street-Lighting, tax effort calculation is based on real incomes of Street-Lighting tax and the Regency Garut regional gross domestic product.

Result of potential income tax calculations indicate that the potential for Street-Lighting in Garut Regency tax has failed in an optimal manner. Group of households has the potential tax revenue for the largest street-lighting potential tax revenue. The effectiveness of public lighting tax shows tax collection and management of Street-Lighting tax has not been effective. Power of tax (Tax effort) shows low power of taxation, i.e. the ability of society to pay taxes in Garut Regency remains low.

Keywords: Street-Lighting Tax, revenue potential, effectivity, tax effort