INCOME JOURNAL OF ECONOMICS AND DEPELOPMENT
p- ISSN: 0000 - 0000 | e-ISSN: 0000 - 0000
Volume 1 Number 1 | January 2021

Potential Analysis Of Street Lighting Tax On Regional Original Income In Tana Toraja Regency

Adnan Musyawir Rayendra
University of Muhammadiyah Makassar
Email: a dnanmen666@gmail.com

Article Info

Keywords:
Potential Analysis, Street Lighting Tax, Local Revenue

Abstract

The purpose of this study was to determine the potential of PPJ in Tana Toraja Regency, to determine the contribution of PPJ to PAD and PD in Tana Toraja Regency, to determine the effectiveness of PPJ in Tana Toraja Regency and to determine the prospect of PPJ acceptance in Tana Toraja Regency. The types of data used are quantitative data and time series data with a time span of 2014 to 2018. The results of this research are that the potential for PPJ in Tana Toraja has increased, then for PPJ's contribution to PAD and PD has stability for 5 years, for the level of effectiveness of PPJ in Tana Toraja it is quite satisfactory, the prospect of PPJ acceptance in Tana Toraja is already good.

1. INTRODUCTION

Development is one of the government's efforts to prosper the country . The government strives to ensure that development can take place in a balanced and integrated manner between certain disciplines and others. Economic development is an act by which autonomous cities and all walks of life can manage existing resources, form partnerships, create new jobs, and stimulate economic activity in the region. The financial sector is an area that can play an important role in directing the achievement of development goals.

The achievement of development goals facilitates independent development at the central and regional levels. The independence of development cannot be separated from the implementation of regents/municipalities, which are an integral part of all policies that apply to regional and central governments. The central government can adopt local fiscal policies to increase their ability to finance the operation and development of local administrations. This is in line with the principles of practical, dynamic and responsible regional autonomy, as well as facilitating the achievement of government/city independence, especially in the financial sector. Regional development is mainly sourced from central government funds . Therefore , income .

Regional independence is one indicator of the level of independence of regional authorities in the financial sector. An increase in the main regional revenue is needed to effectively fund government performance and regional development under national fiscal management.

Law No. 22 concerning Regional Government dated 1999 stated that regional economic development must be achieved through the management of regional resources with regional autonomy. Regional autonomy is the right of an autonomous community to self-regulate and control the needs of the community in accordance with the wishes of the community, in accordance with government laws and regulations .

According to Koswara (2000), the characteristic that shows an autonomous region can be autonomous lies in the financial capacity of the region. This means that autonomous regions must have the

right and ability to explore their own financial sources, while dependence on central government assistance must be as little as possible, so that Regional Original Revenues must be part of the largest financial source supported by the central and regional financial distribution policies as a fundamental prerequisite for the government system. state. Therefore, it is necessary to make efforts to increase revenue from regional revenue sources, one of which is by increasing PAD. To optimize local revenue, we need to increase a number of articles on regional original income, including regional taxes, regional taxes, management of separate regional property and other legitimate PAD. To increase local revenue and resources, municipalities must have the right to collect taxes, and the central government must share a portion of revenues with municipalities. This policy is governed by numbered laws. According to No.33 of 2004 concerning Budget Balance between the Central and Regional Governments, the regional financial management system is implemented by the regional government, but budget management must be carried out professionally and efficiently, transparently and accountably. This provides flexibility for regions to exploit their potential and improve their financial performance to achieve . regional independence . The main objective of implementing local government and decentralization is so that local governments can manage their own households because the quality of public services to the community must continue to be improved. The availability of good infrastructure is expected to create efficiency and effectiveness in various sectors. The increase in community productivity is expected to encourage economic growth. One of the local revenue sources comes from the local tax sector.

According to Article 34 of the 2000 Law, Indonesian local taxes are mandatory contributions by individuals or organizations to the regions that are not distributed directly, and are used to fund local community development and administration taxes that can be collected based on existing laws and regulations. distance. There are two types of local taxes: local taxes and local/city taxes. Local taxes include car and water vehicle taxes, ownership transfer fees for cars and boats, car fuel taxes, land and water use and land use car taxes and car taxes . District / city taxes consist of hotel taxes, restaurant taxes, entertainment taxes, advertising taxes, taxes street lighting, collection and processing tax class C minerals and parking tax. Local taxes are the main source of income (budget function) and also have a regulatory function. Tax is one source of regional income used to finance government spending. As private property, namely public property, for example to finance government administration, build and repair infrastructure, provide education and health facilities, provide funds for police officers, fund local government activities, etc. Looking at this phenomenon, we can see that the importance of local taxes, especially in supporting regional development, is itself a very potential source of income. This is because tax revenues increase at the same rate as political, economic and economic growth , demographics and stability. In regional development, taxes play an important role in development.

Local tax collection is regulated by Law no. 34 of 2000, which allows districts or cities to collect local taxes. The local tax is a street lighting tax . The main regional income is the part that is freely available for the control of the government of each

region/region and regional/regional development. In fact, the impact of regional primary income on regional income and expenditure is still low. This situation shows that the dependence of the population on the central government is still very important. So that Local governments do not depend on the central government, local governments are exploring the possibility that local taxes can increase local taxes. Tana Toraja is one of the governing bodies in South Sulawesi. This district grows in various regions every year.

For example, population growth , tourist attractions, entertainment facilities. Some of the increases in this area are in line with electricity consumption in Tana Toraja, leading to an increase in the likelihood of a street lighting tax. The measurement of street lights really wants to eliminate the electricity bill collected by PLN. The tax imposed on public lighting is determined by several factors such as electricity, the size of the customer capacity, the number of customers who use electricity that is not produced by PLN and the tariffs that PLN collects. The management of the general lighting age which is the largest source of local tax support must be carried out for tax purposes.

Meanwhile , government spending growth is also facing an increase from year to year. Recorded 2 type expenditure on format long APBD is expenditure regular as well as expenditure development. After that on year 2003, format APBD the change with format new where post development expenditure into regional apparatus expenditure which includes general administrative expenditure, surgery and maintenance expenditure, and capital expenditure and regular expenditure into public service expenditure which includes administrative expenditure universal, shopping administration as well as maintenance and shopping capital.

2. RESEARCH METHODS

a. Data Analysis Techniques

The data techniques analyzed in achieving the research objectives are as follows:

a. To know the potential

It is necessary to know the road lighting tax revenue base on the street lighting tax with the formula:

Tax Base= Load Rate + Electricity Usage Rate

After obtaining the tax base, then the potential revenue from the Street Lighting Tax can be calculated using the formula:

$$\text{Potential PPJ} = \frac{\text{Tax Base}}{\text{Tax Rates}}$$

3. RESULTS AND DISCUSSION

a. Development of PAD in Kab. Tana Toraja

Based on the principle of unity that regional governments cannot be separated from the central government, it is defined as regional independence with the assumption that every regional government must be able to increase all its expenditures with regional root income. Efforts to increase revenue, regional roots that are substantial and responsible, after empowering regions to organize and manage their furniture to increase the effectiveness and efficiency of local government enforcement are absolutely necessary pending the implementation of autonomy.

The local government of Tana Toraja is working on the construction and development of the area, trying to expand the potential of the main source of income for the area. These efforts can be achieved

in two ways : by increasing and increasing the main income per region to achieve consistent achievements, thereby achieving an increase in annual targets.

To find out how the Tana Toraja Regional Government will support the function of developing and implementing the wheels of government from the Tana Toraja Regional Government, and managing revenue sources for regional routes and government growth, the following data will be shown on the development of the realization of Regional Original Revenue from 2014-2018:

Table 4.1
Regional Original Income Development Tana Toraja Regency 2014-2018 Tahun

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2014	67,247,878,957	82,506,082,709	122.68
2015	69,458,314,821	79,195,391,761	114.01
2016	93,231,216,000	101,993,901,924	109.40
2017	150,563,647,813	92,386,607,533	61.36
2018	184.7000.000.000	106,108,442,618	57.45

Source: Bapenda Tana Toraja, data processed

Based on table 4.1, the Regional Original Revenue of Tana Toraja Regency experiences an overlap in revenue realization. In 2014 Regional Original Revenue generated Rp 82,506,082,709 and experienced a high increase from the 2015 PAD target of Rp 79,195,391,761. Then in 2016 Tana Toraja Regional Original Revenue also experienced a high increase of Rp. 101,993,901,924 however, in 2017 the PAD target was very high compared to the previous 2 years and experienced a decrease in realization of Rp. 92,386,607,533 and in 2018 the PAD target was also high. and there was a similar decline in 2017 of Rp 106,108,442,618.

In this case, Tana Toraja has been trying to collect taxes including the Street Lighting tax, although in 2017 until the following year the Regional Original Revenue slightly decreased. But if you look at the tax revenue data from the Regional Revenue Agency (BAPENDA), the realization of local government revenues is quite good.

There are 2 ways to increase PAD or Regional Original Income, namely intensification and extension. Intensification, implementation of billing systems according to Mapatda guidelines, improvement of management of facilities/infrastructure using IT systems, implementation efforts in the form of toll billing with a critical user awareness approach, to secure the required revenue Improved services displaying transfer orders Paid to collectors appointed to carry out ongoing criminal investigations and to improve coordination with relevant agencies in particular. Monitor procurement, ensure timely delivery of tax returns related to data changes, and improve equipment quality by involving operators in turn in revenue collection and local tax collection.

At the same time, broaden its scope, such as re-registering existing punishment targets through discharge management and adjusting punishment levels by changing local regulations. The City's efforts to meet the growing needs of the community are carried out in various ways, including involving investors in the provision of these community services. Meanwhile, competitiveness is very important from the perspective of the business world in the current era of globalization, where competition is very tight. harder. Therefore, entrepreneurs are required to be more professional in producing efficiently. In practice, however, this requirement faces a dilemma. This means, on the one hand, local governments must be able to attract the attention of the business world by providing incentives and facilities. Meanwhile, unlike investors, the city government imposes various taxes, which businesses often complain about. Likewise, this condition causes the low interest of investors in the region to improve their

performance. To overcome this problem, we are making serious efforts through rationalization of regional income. In this regard, the government took steps to deregulate on July 7, 1997. This means that the promulgation and enactment of Law Number 18 concerning Regional Taxes and Regional Taxes in 1997 are subject to government regulations. regions and Government Regulation Number 20 of 1997 concerning Regional Levies.

Because at first the government realized that local revenue was a part of determining the success of the development activities carried out, the government continued to strive so that the income did not decrease or decrease, especially maintaining the previously achieved value and increasing staffing/aircraft intensively. supervision . To help people understand and engage with the importance of supporting local income and economic development.

b. Development of Regional Taxes in Kab. Tana Toraja

The Tana Toraja Regency data for the 2014-2018 target is followed by the development and acquisition of local tax revenues to ensure the progress of the local tax industry and its revenue stream.

Table 4.2
Regional Tax Development Kab. Tana Toraja 2014-2018 Tahun

Year	Target (Rp)	Realization (Rp)	Percentage (%)
2014	5,057,372,000	6,516,318,709	128.84
2015	4,980,454,000	7,391,259,988	148,40
2016	6,658,815,000	7,336,005,910	110.16
2017	10,500,000,000	9,211,461,706	87.72
2018	15,750,000,000	9,288,335,677	58.97

Source: Bapenda Tana Toraja, data processed

Based on table 4.2, the realization of regional tax revenues in 2014 increased by 6,516,318,709,-. Then in 2015 also increased by 7,391,259,988, -. The same as in 2016 the realization of Regional Taxes increased by 7,336,005,910,-. But in 2017 and 2018, the realization of Regional Taxes experienced a significant decrease, namely 9,211,461,706 ,- and in 2018 it was 9,288,335,677.

c. Development of PPJ Tana Toraja and Contribution to Local Revenue

Table 4.3
Road Lighting Tax Development
Regency. Tana Toraja Year 2014-2018

Year	Target (Rp)	Realization(Rp)	Percentage (%)
2014	1,800,000,000	2,554,450,374	141.91
2015	1,800,000,000	2,949,849,344	163.88
2016	2,500,000,000	3,101,033,892	124.41
2017	4,000,000,000	3,912,200,431	97.80
2018	5,000,000,000	4,457,315,091	89.14

Source: Bapenda Tana Toraja, data processed

In Table 4.3, it can be seen from the performance of PPJ collection that the performance of collecting PPJ from year to year is increasing, and on average it exceeds the expected target. This means that the estimates of PPJ revenues that have been set by the local government have been exceeded even though the past 2 years (2017 and 2018) the realization of PPJ has decreased not too much. In order to understand the contribution level of the street lighting tax to the original and local income tax in the district. Tana Toraja, here are the data presented

Table 4.4
PPJ's Contribution to PAD and Local Taxes
Tana Toraja Regency 2014-2018

Year	PAD (Rp)	PD (Rp)	PPJ (Rp)	Contribution (%)	
				PAD	PD
2014	82,506,082,709	6,516,318,116	2,554,450,374	3.10	39,20
2015	79,195,391,761	7,391,259,988	2,949,849,344	3.72	39,90
2016	101,993,901,924	7,336,005,910	3,101,033,892	3.04	42.30
2017	92,386,607,533	9,211,461,706	3,912,200,431	4.23	42.50
2018	106,108,442,618	9,288,335,677	4,457,315,091	4.20	48

Source: Bapenda Tana Toraja, data processed

Based on table 4.4 , PPJ's contribution to local taxes is 39.20% and to PAD is 3.10% in 2014, then in 2015 PPJ's contribution to local taxes is 39.90% and to PAD is 3.72% and the results have increased. Entering 2016 , PPJ's contribution to local taxes was 42.30% and to PAD was 3.04%. Then the 2017 PPJ contribution to Regional Taxes is 42.50%

INCOME JOURNAL OF ECONOMICS AND DEPELOPMENT
p- ISSN: 0000 - 0000 | e-ISSN: 0000 - 0000
Volume 1 Number 1 | January 2021

and the contribution to PAD is 4.23% which has a striking increase. And for 2018 , PPJ's contribution to Regional Taxes is 48% and to PAD it is 4.20%. So , PPJ's contribution to local taxes and street lighting taxes in the district. Tana Toraja is fluctuating or less stable.

d. Analysis of Potential Street Lighting Tax in Tana Toraja Regency

To calculate street lighting potential, the first thing we need to know is the tax base for each group and the applicable tax rate for each group. The following is data on the potential for street lighting in Kab. Toraja 2014-2018:

1) Analysis of PPJ Potential in Tana Toraja Regency in 2014

Table 4.5
2014 PPJ Base Calculation

group	Expenses (Rp)	Usage Fee (Rp)	Tax Base (Rp)
Social	8,780,000	107.330.458	116,110,458
Household	229,722,000	1,498,683,818	1,728,405,818
Business	20,821,000	437,175,739	457,996,739
Industry	52,000	36,094,070	36,146,070
Public	3,760,000	283.520.618	287,280,618

Source: PLN Tana Toraja

Knowing the tax base, you can calculate your street lighting tax liability as follows:
Based on the data calculated from the table in on, Potential Information Tax The road in Kab. Tana Toraja in 2014 was IDR 223,865,907,-

Table 4.6 _

group	Tax Base (Rp)	Rates	Potential (Rp)
Social	116,110,458	10%	11.611.045
Household	1,728,405,818	10%	172.840.582
Business	457,996,739	10%	45,799,673
Industry	36,146,070	10%	3,614,607
Public	287,280,618	10%	28,728,061
		Amount	223,865,907

Source: Data processed

2) Analysis of Potential PPJ in Tana Toraja Regency in 2015

Table 4.7
2015 PPJ Base Calculation

group	Expenses (Rp)	Usage Fee (Rp)	Tax Base (Rp)
Social	8,400,000	104,640,618	113,040.618
Household	290.730.000	1,439,293,892	1,730,023,892
Business	18,494,500	374.643,983	393,138,483
Industry	78.000	45,198,000	45,276,000
Public	4.120,000	551,053,571	555,173,571

Source: PLN Tana Toraja

By knowing the tax base, you can calculate the road lighting tax liability as follows:

Table 4.8
Calculation of Potential PPJ 2015

group	Tax Base (Rp)	Rates	Potential (Rp)
Social	113,040.618	10%	11,304,061
Household	1,730,023,892	10%	173.002.389
Business	393,138,483	10%	39,313,848
Industry	45,276,000	10%	4,527,600
Public	555,173,571	10%	55,517,357
		Amount	283.665.255

Source: Data processed

Based on table 4.8 , we can see that the potential of the Kab. Tana Toraja in 2015 reached Rp. 283.665.255, -.

3) Calculation of Potential PPJ for Tana Toraja Regency in 2016

Table 4.9
2016 PPJ Base Calculation

group	Expenses (Rp)	Usage Fee (Rp)	Tax Base (Rp)
Social	8.010,000	106,613,159	114.623,159
Household	285,406,000	1,393,318,767	1,678,724,767
Business	17,860,000	342,048,735	359,908,735
Industry	130,000	48,273.176	48,403.176
Public	3,560,000	312.313.004	315,873.004

Source: PLN Tana Toraja

By knowing the tax base, you can calculate the lighting tax liability as follows:

Table 4.10
Calculation of Potential PPJ 2016

group	Tax Base (Rp)	Rates	Potential (Rp)
Social	114.623,159	10%	11,462,316
Household	1,678,724,767	10%	167,872,477
Business	359,908,735	10%	35,990,873
Industry	48,403.176	10%	4,840,317
Public	315,873.004	10%	31,587,300
		Amount	215,799,273

Source: Data processed

Based on table 4.10 , we can conclude that the potential for 2016 Street Lighting Tax is IDR 215,799,273,-

4) Calculation of Kab. Mesh Lighting Tax. Tana Toraja Year 2017

Table 4.11
2017 PPJ Base Calculation

group	Expenses (Rp)	Usage Fee(Rp)	Tax Base (Rp)
Social	7,950,000	118.010.843	125,960,843
Household	277,442,000	1,994,941,698	2,272,383,698
Business	17,625,000	374,278,948	391,903,948
Industry	104,000	49,255,519	49,359,519
Public	3,440,000	310,0001,654	313,441,654

Source: PLN Tana Toraja

By knowing the tax base. You can calculate your road lighting tax liability as follows:

INCOME JOURNAL OF ECONOMICS AND DEPELOPMENT
p- ISSN: 0000 - 0000 | e-ISSN: 0000 - 0000
Volume 1 Number 1 | January 2021

Table 4.12
Calculation of Potential PPJ 2017

group	Tax Base (Rp)	Rates	Potential (Rp)
Social	125,960,843	10%	12,596,084
Household	2,272,383,698	10%	227,238,370
Business	391,903,948	10%	39,190,395
Industry	49,359,519	10%	4,935,952
Public	313,441,654	10%	31,344,165
		Amount	315,304,966

Source: processed data

Based on table 4.12 , we know that the Potential Information Tax in 2017 has decreased, namely Rp315,304,966,- Calculation of PPJ Kab. Tana Toraja 2018

Table 4.13
2018 PPJ Base Calculation

group	Expenses (Rp)	Usage Fee (Rp)	Tax Base (Rp)
Social	8,200,000	131,076,170	139,276,170
Household	293.524,000	2,113,499,401	2,407,023,401
Business	18,941,000	391.310.513	410,251,513
Industry	130,000	59,734,634	59,864,634
Public	3.750.000	345.839,034	349,589,034

Source: PLN Tana Toraja

By knowing the tax base, you can calculate the street lighting tax liability as follows:

Table 4.14
2018 Street Lighting Tax Calculation

group	Tax Base (Rp)	Rates	Potential (Rp)
Social	139,276,170	10%	1,392,762
Household	2,407,023,401	10%	240,702,340
Business	410,251,513	10%	41,025,151
Industry	59,864,634	10%	5,986,463
Public	349,589,034	10%	34,958,903
		Amount	322,865,619

Source: processed data

Based on table 3.14, that the Potential of the Kab. Tana Toraja experienced a significant increase from last year. That is Rp322,865,619,-

e. Analysis of the Effectiveness of the Street Lighting Tax

Efficiency is a measure of success in achieving organizational goals. The efficiency of street lighting life in Tana Toraja Regency is calculated by comparing the actual income of the street lighting age with the actual income of the street lamp service life. The effectiveness of the Street Lighting Tax in Tana Toraja in 2014-2018 is as follows:

$$2014 = \frac{2.554.450.374}{223.865.907} x\ 100\% = 1.141\%$$

$$2015 = \frac{2.949.849.344}{283.665.255} x\ 100\% = 1.039\%$$

$$2016 = \frac{3.101.033.892}{215.799.273} x\ 100\% = 1.436\%$$

$$2017 = \frac{3.912.200.431}{315.304.966} x\ 100\% = 1.240\%$$

$$2018 = \frac{4.457.315.091}{322.865.619} x100\% = 1.380\%$$

Table 4.15
The Effectiveness of District Street Lighting Tax
Tana Toraja Year 2014-2018

Year	Realized Revenue (Rp)	PPJ Potential (Rp)	Effectiveness (%)
2014	2,554,450,374	223,865,907	1,141
2015	2,949,849,344	283.665.255	1.039
2016	3,101,033,892	215,799,273	1,436
2017	3,912,200,431	315,304,966	1,240
2018	4,457,315,091	322,865,619	1,380

Source: processed data

Based on table 4.15, it is known how big the level of effectiveness of the collection of Street Lighting Tax is from the existing potential. Then the explanation is as follows:

1. Realization of Street Lighting Tax revenue in 2014 was IDR 2,554,450,374,- and potential PPJ was IDR 223,865,907. The level of effectiveness of collecting Street Lighting Tax from its potential is 1.141% so that researchers consider that the collection of Street Lighting Tax conducted by BAPENDA together with PLN Area Makale Kab. Tana Toraja is already good based on the data that the researchers saw.
2. Then the realization of the 2015 Street Lighting Tax revenue of Rp2,949,849,344, - and the potential of Rp283,665,255,- and the effectiveness of the Road Lighting Tax collection from the potential that is 1.039%, and the researcher considers that the collection of the Road Lighting Tax that is carried out by BAPENDA with PLN Kab. Tana Toraja has been very good.
3. In the realization of the 2017 Street Lighting Tax revenue, which is Rp. 3,912,200,431, - and the potential it has is Rp. 315,304,966, - Then the

effectiveness of the collection of the Road Lighting Tax is at 1,240%. Researchers can assume that the 2017 Street Lighting Tax revenue increased the previous year although its effectiveness decreased.

4. The realization of the 2018 Street Lighting Tax revenue was IDR 4,457,315,091 and the potential it had was IDR 322,865,619. Then the effectiveness of the collection of Street Lighting Tax is 1.380%. With this , the researcher can conclude that BAPENDA and PLN. Tana Toraja Regency has been good in collecting PPJ.

4. CLOSING

a. Conclusion

Based on the results of research and discussion of the potential analysis of the age of public street lighting on sources of income in the Tana Toraja Regency area, it can be concluded that the collection is generally based on the age of Tana street lighting, Toraja Regency. Tana Toraja Regency. Regulation No. 6 for the 2014 area multiplied by 10%, according to the Tana Toraja Regency street lighting tax rate multiplied by the standard of public lighting tolls. When collecting street lighting years, local governments work with BAPENDA and PLN to adopt a system called the withholding tax system. The conclusions of the research questions regarding the potential, contribution, effects and prospects of the street lighting era are as follows:

1. The potential for Road Lighting Taxes from 2014 to 2018 has experienced a good increase. It is evident from the data that the researchers got from the research sites, namely BAPENDA and PLN Tana Toraja.
2. Then the contribution of the Street Lighting Tax to PAD and PD from 2014 to 2018 did not increase or decrease, meaning that it experienced stabilization. So the researchers consider BAPENDA and PLN Tana Toraja to be good in tax collection. From the F test conducted by researchers, it shows that the variables of household consumption and government expenditure together have a significant influence on economic growth in Sulawesi Province. South.
3. Although the contribution has been stable , it does not cover the fact that the level of effectiveness of the Street Lighting Tax in Tana Toraja has fluctuated or fluctuated. So according to the researcher , the level of effectiveness of the Street Lighting Tax is quite satisfactory .

BIBLIOGRAPHY

Tana Toraja Central Statistics Agency. 2016. *Population Density by District in Tana Toraja Regency, 2013-2015* . Tana Toraja

Brotodihardjo, R. Santoso. 2003. *Introduction to Bandung Tax Law* : PT. Aditama Refika.

Buntugajang, Priadarma, Tolomaniac. 2013. *Analysis Influence Amount Population, Gross Regional Domestic Product (GRDP), Number of Electricity Customers and Capital Expenditure on Road Lighting Tax Revenue in Tana Toraja Regency. Hasanuddin University Thesis . Makassar.*

Davey, Nick. 1989 . *Financing Government Area. Translation Amarullah* . Jakarta: UI Press.

Ministry of National Education. 2008. *Big Indonesian Language Dictionary* . Jakarta: Hall References.

Devas, KJ 2008. *Local Government Finance in Indonesia. Jakarta* : UI Press.

Fadhillah, Wirdatul. 2016. *Analysis of Revenue Potential, Effectiveness and*

Tax Effort of Street Lighting Taxes and the Effect of Street Lighting Taxes on Local Revenue (Case Study at the Bandung City Regional Revenue Service). Journal of Economics: Widyatama University.

Helvianti . 2015. *The Contribution of Advertising and Street Lighting Tax Revenue to Regional Original Revenue in the Government of Rokan Hilir Regency- Riau.* Thesis : University of North Sumatra. field .

Indra k usuma, Widyarti, Arieyani. 2011. *Potential Tax Revenue And Effectiveness Street Lighting in Semarang City* . Thesis Diponegoro University, Semarang.

Irmawati . 2014. *Analysis of the Effectiveness of the Street Lighting Tax and Its Contribution to the Increase of Regional Original Income in Supporting Self-reliance Area.* UPI Journal : Faculty economy and Business. University Education Indonesia Bandung.

Indonesian dictionary. 2008. Jakarta: Language Center of the Ministry of National Education.

Kuncoro, Mudrajat. 1997. *Economics . Development, Theory and Application for business and Economics* . Yogyakarta: UPP AMP YKPN.

Manongga, Christine, Lidya. 2014. *Effectiveness of Street Lighting Tax and Its Contribution to Regional Original Income in North Minahasa Regency.* EMBA Journal. Vol. 2: Faculty of Economics and Business. Accounting Department. Sam Ratulangi University

Mardiasmo. 1995. Taxation. Edition 7. Yogyakarta: Andi.

Hang, Maria, Nancy. 2016. *Analysis of the Role of Public Street Lighting on Tomohon City's Original Revenue* . EMBA Journal Vol. 4 No. 3: Faculty of Economics and Business, Department of Accounting. Sam Ratulangi University, Manado.

Pudyatmoko, Sri Y. 2009. *Introduction Law Tax* Yogyakarta: Andi.

Puspita, Tri Devi. 2014. *Analysis of the Effectiveness of Receipts of Restaurant Taxes, Hotel Taxes and Street Lighting Taxes in Increasing Depok City's Original Revenue.*

Neat, Mardia, Ainul. 2014. *The Role of Taxes Advertisements In Increasing Local Original Income in Makassar City* . Thesis Hasanuddin University, Makassar.

Official, Siti. 2003. Taxation: *Theory and Case* . Jakarta: Four Salemba

Riady, Indra. 2016. *Analysis Potency Reception And Effectiveness Tax Lighting Street n Di Regency Garut* . Thesis University Diponegoro, Semarang.

Rosella, Eka, Meida. 2017. *Analysis of Potential Street Lighting Tax on Regional Original Revenue in Mojokerto Regency. (Study at BAPENDA Mojokerto Regency 2013-2017).*

Wijayanti. 2015. *Analysis of Street Lighting Tax Revenue at the Regional Finance and Asset Management Revenue Service of Pati Regency in 2009-2013.* Dinus Journal : Faculty of Economics and Business. Dian Nuswantoro University. Semarang.