

FACTORS AFFECTING THE IMPLEMENTATION OF THE ADVERTISING TAX POLICY IN BAUBAU CITY

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ABSTRACT

This study aims to analyze the factors that influence the implementation of the advertisement tax policy in Baubau City. This study uses qualitative approaches, especially descriptive analysis. Data was conducted or collected by interviews, observations, documentation studies and analysis of qualitative to determine the supervision function. The results shows that In the process of implementing the advertisement tax in Baubau City, it follows the Baubau City regional regulation number 15 of 2012. The goal is to increase Baubau City's Regional Revenue in terms of taxation. The implementing organization is divided into two, namely the internal Regional Revenue Agency and the external Regional Revenue Agency, which are involved in the Investment and Licensing Office, the Civil Service Police Unit and the Taxpayer. The least involved are the sub-district and village offices. The character of the implementer is also supported by the commitment of the leader. The attitude and active role of the leadership of the Baubau City Regional Revenue Agency is good and important. The disposition aspect shows that the advertisement tax implementer in Baubau City has good intentions and a good response to the advertising tax regulation. The understanding of procurement implementers already exists and is followed by a commitment to implement. However, the attitude of the implementers in collecting the advertisement tax is still lacking in depth. Regarding the organizational environment, basically the budget for collecting advertisement taxes already exists. During the pandemic, the budget is reduced due to budget refocusing, but policy targets are still being sought to reach the optimal point. Policy implementers exercise their authority responsibly and objectively. There is no political intervention in the advertisement tax implementation process in Baubau City. The quantity and quality of human resources is quite good. However, there are still many employees who do not understand Perda No. 15 of 2012 and Regional Taxes, Regulation of the Mayor of Baubau No. 33 of 2012 concerning implementation instructions. Facilities and infrastructure and budget resources are also sufficient

Keywords: Factors affecting, Implementation, Advertising tax policy.

INTRODUCTION

Local taxes are one of the most important sources of regional income to finance the administration of government and regional development in carrying out services to the community and realizing regional independence. Local taxes consist of hotel tax, restaurant tax, entertainment tax, advertisement tax, street lighting tax, and others in accordance with Law Number 28 of 2009. Advertisement Tax is a tax on the administration of advertisements. Advertisement tax is imposed on the grounds that billboards are used to introduce, recommend or praise an item, service or person placed or which can be seen, read, and heard from a public place, except for those carried out by the government. The Baubau City Government has clearly regulated the Regional Regulation Number 15 of 2012 concerning Advertising Tax. The regulation clearly states that every advertisement in the Baubau City area by individuals or business entities is subject to advertisement tax.

The potential for advertising taxes to increase local revenue is very dependent on the awareness of taxpayers in Baubau City. In 2020 tax revenue in the advertising tax sector only reached Rp. 278 million as of October. This contribution can be said to be very minimal when compared to several other tax sectors which reach numbers ranging from Rp. 500 million to Rp. 4 billion. In fact, the regulations that have been drawn up clearly contain sanctions and fines for advertising taxpayers who are in arrears or are due for payments, where the amount of fines is set at 2% per month of the tax due date. However, its potential cannot be maximized when compared to the rampant development of the business world in Baubau City to date. Some of the triggers for the lack of maximum tax revenue from the advertising sector are problems concerning taxpayer awareness, the management of advertising licensing that has not been maximized so that some billboards installed do not have permits so that they are not automatically taxed, and the lack of knowledge of taxpayers about the regulations on advertisement tax and implementation. advertisement tax. The problems in the administration and management of the advertisement tax and the not yet maximized local revenue from the advertisement tax sector illustrates that the implementation of public policies that have been carried out so far can be said to have not been maximized or in accordance with the targets to be achieved.

To see the success or failure of the implementation of the policies carried out, it is necessary to refer to the implementation models proposed by the experts. The implementation process is an abstraction or performance of a policy which is basically deliberately carried out to achieve high policy implementation performance that takes place in the relationship of various variables. Nugroho (2011) explains that there is no best model in explaining the factors that influence the implementation of a policy, because every public policy requires a different policy implementation model. This research is focused on the factors that influence the implementation of the advertising tax policy in Baubau City

LITERATURE REVIEW

A. Public Policy and Policy Implementation

Wahab (2014) states that public policy is a series of interrelated decisions taken by a political actor or group of political actors with regard to the goals that have been determined and the steps to achieve them in a situation where these decisions are in principle still in progress. the limits of the powers of these actors. Meanwhile, according to Carl Friedrich (Agustino, 2014) explaining is a series of activities or actions at the suggestion of a person, group, or government in a certain environment and there are obstacles and possibilities where the policy is proposed in order to be a solution to overcome them and achieve the desired goals meant.

Van Metter and Van Horn (Winarno, 2012) argue that policy implementation is the stage of the policy process immediately after the enactment of the law, implementation is widely seen as having the meaning of implementing the law in which various actors, organizations, procedures, and techniques work together. to carry out policies in an effort to achieve the objectives of policies or programs. Public policy implementation is one of the activities in the public policy process that determines whether a policy is in contact with the public interest and can be accepted by the public. In this case, it can be emphasized that it is possible to carry out the planning and policy formulation stages as well as possible, but if at the implementation stage the optimization is not considered, then it is certainly not clear what is expected from a policy product. Policy implementation is not only concerned with the mechanism of elaborating political decisions into routine procedures

through bureaucratic channels, but more than that, it is related to conflict issues, complicated decisions and who gets what in a policy (Wahab, 2014)

B. Factors Affecting Policy Implementation

Regarding the factors that influence policy implementation, each expert provides a different explanation. Edwards III (Waluyo, 2007), said that policy implementation is influenced by four variables, namely communication, resources, disposition, and bureaucratic structure. According to Van Meter and Van Horn (Subarsono, 2005) there are five variables that influence policy implementation, namely policy standards and objectives, resources, inter-organizational communication and strengthening activities, characteristics of implementing agents and social, economic and political conditions and disposition of implementers. Furthermore, Merilee S. Grindle (Subarsono, 2005) said that there are two major variables that influence policy implementation, namely the content of the policy and the implementation environment. Different again, according to Mazmanian and Sabatier in Subarsono (2005) there are three groups of variables that influence the success of implementation, namely whether or not problems are easily controlled, the ability of policies to structure the implementation process and environmental variables.

C. Advertising Tax

In the Baubau City regional regulation number 15 of 2012 it is explained that the Advertising Tax, hereinafter referred to as a tax, is a regional levy on the implementation of Advertisements. While billboards are objects, tools, deeds, or media whose various forms and patterns are designed for commercial purposes to introduce, promote, or to attract public attention to goods, services, people, or bodies, which can be seen, read, heard, felt, and/or enjoyed by the public.

METHODOLOGY

This study uses a descriptive design with a qualitative approach. This method the writer chose with the consideration that the author wanted to describe the implementation of the advertising tax policy in Baubau City in a real and natural way. Sugiyono (2016) explains that qualitative descriptive methods are used to examine the condition of natural objects where the researcher is the key instrument. In this study, primary data is data obtained from the results of interview guidelines conducted to several informants consisting of the head of determination and data processing of the baubau city regional revenue agency, head of billing and supervision, head of service and data, staff of the regional revenue agency, head of the baubau city one-door licensing division, head of baubau city civil service police unit control division and advertisement taxpayer. Secondary data in this study came from documents, archives and activity reports owned by the regional revenue agency, which were obtained for example the 2022 work plan, the strategic plan for changes to the Baubau City Regional Revenue Agency 2018-2023, including the Baubau City regional regulation document number 15 years. 2012 concerning advertisement tax. Finally, observation is data collection which is carried out by going directly to the field on the real condition of billboards in the Baubau City area. Researchers also made observations in terms of, among others, facilities and infrastructure and the commitment of the apparatus to achieving the objectives of policy implementation and the availability of funds. Data analysis techniques used in this study are data collection, data reduction, data display, and conclusions. The method of validating the data findings that the researcher uses is the data triangulation method and the data triangulation method

RESULTS

In this study, there are several important factors that greatly affect the implementation of the advertising tax in Baubau City since 2018-2021. Where can be described as follows:

A. Policy Standards and Objectives

Policy standards and objectives are needed to direct the implementation of policies. To measure the performance of policy implementation, of course, confirms certain measures and objectives that must be achieved by policy implementers. The Baubau City Government which gives its mandate to the Regional Revenue Agency as a Regional Revenue Agency cannot be separated from the Baubau City Regional Regulation Number 15 of 2012 concerning Advertising Tax. The government needs to make efforts to prioritize the role of community participation. This is because the advertising tax policy is aimed at people who are taxpayers.

The standard for the advertising tax policy in Baubau City is the Baubau City Regional Regulation number 15 of 2012 concerning the advertisement tax. From this policy, standard operating procedures are made for taxpayers who will issue billboards. It begins with submitting the issuance of billboards and paying advertisement tax based on the type of advertisement because the tax value refers or is based on the type, which can be in the form of permanent or non-permanent advertisements. Advertisements that have completed management are published and have completed payments. can be published. However, after that, they must also complete the broadcast permit, even though it is not the main thing related to licensing. And in fact they/advertising taxpayers who have not or are reluctant to take care of their permits. They only know that for the issuance of an advertisement, they have to pay taxes. In contrast to the previous regulations that required completing permits and then paying taxes, Regional Regulation 15 of 2012 prioritized paying off the settlement of taxes and then billboards could be issued. So there are still frequent occurrences of taxpayers who are lazy or reluctant to complete the licensing of billboards. Indicates the lack of socialization from employees of the Baubau City Regional Revenue Agency to advertisement taxpayers related to the standard of policies or regional regulations of Baubau City number 15 of 2012

A target is a description of a goal, which is something that a government agency wants to achieve in an annual, semi-annual, quarterly, or monthly period. The advertisement tax policy determines the tax target per period for once a year. The target is in the form of targets to be achieved this year, and will certainly increase from the previous year. The target of the Baubau City Revenue Agency itself is to increase the Baubau City Regional Revenue in terms of taxation. Starting from the PBB tax and of course the advertisement tax. The goal is to support the development of Baubau City in terms of budget. Which leads to facilities and infrastructure that will be enjoyed by the entire community of Baubau City.

Document tracing itself shows that in the last 3 years, the realization of advertisement tax has fluctuated. The year 2019 did not reach the target with the achievement of a deficit of Rp. 130,470,125. However, in 2020 and 2021, there will be an increase and a surplus of Rp. 115,006,008 in 2020 and Rp. 7,741,225 in 2021

Table 1 Realization of Advertising Tax

No	Year	Target (Rp)	Realization (Rp)	Information (Rp)
1	2019	Rp 600.000.000	Rp 469.529.875	Deficit -130.470.125
2	2020	Rp 400.000.000	Rp 515.006.008	Surplus 115.006.008
3	2021	Rp 600.000.000	Rp 607.741.225	Surplus 7.741.225

Source : Baubau City Regional Revenue Agency, 2022.

The advertisement tax is a local tax that is quite contributing to the PAD of Baubau City. However, when compared to other regional taxes, the advertising sector itself ranks fourth out of the total but the second largest is in other areas of regional income. At the top is the restaurant tax, followed by advertisements, hotels, entertainment venues, and others. The Baubau City Regional Revenue Agency always strives for an increase in the advertising tax sector, although in reality there are obstacles and obstacles. The comparison of the advertisement tax with other types of taxes can be seen in the table :

Table 2: Comparison of Revenue Types of Regional Taxes in Baubau City In Fiscal Year 2018 - 2020

No	Year	Tax Type						
		Hotel Tax (Rp)	Restaurant Tax (Rp)	Entertainment Tax (Rp)	Advertising Tax (Rp)	Street Lighting Tax (Rp)	Metal and Rock Mineral Tax (Rp)	Land and Building Rights Acquisition Fee (Rp)
1	2	3	4	5	6	7	8	9
1	2018	147.049.400	163.862.426	93.118.208	302.791.850	2.666.989.318	280.174.650	1.013.293.150
2	2019	119.721.000	485.140.975	56.085.000	469.529.875	3.387.298.307	210.912.800	1.029.800.400
3.	2020	269.262.700	654.861.667	122.189.400	515.006.008	4.460.675.874	227.895.388	1.912.376.122

Source : Baubau City Regional Revenue Agency, 2021

With regard to the level of success, realistic and ideal of a policy, as well as assessing the extent to which the basic measures and objectives of the advertisement tax policy have been realized, then based on the results of field data analysis, it is known that the billing tax collection carried out by the Baubau City Regional Revenue Agency is felt to have been achieved the target in the last 2 years but not too optimal according to Perda No. 15 of 2012. This can be seen from the implementation of the regulation which has been implemented as a measure of the success rate of the implementation of the advertisement tax policy when compared to other types of taxes, it does not provide a significant contribution. native to the City of Baubau as the purpose of the implementation of the advertising tax policy. For 2021, the advertisement tax contribution is only Rp. 607,741,225 from the total local revenue of Rp. 33. 650.000. 000. This means that the contribution of advertisement tax to Baubau City's original revenue in 2021 is only 1.8%.

B. Characteristics of Implementing Agent

Implementing organizations can actually be divided into two, namely internal revenue agencies and external regional revenue agencies. Internally, the implementation structure is visible since

the applicant submits advertising registration in the data collection and service sector through the service sub-sector and then registers as a taxpayer in other tax data collection sub-sectors. Advertisement taxpayers who have been registered are then submitted to the field of data determination and maintenance to be calculated and issued their tax assessments. While externally the parties involved are the Investment Office and PTSP, Baubau City civil service police unit and taxpayers. The least involved are the sub-district and village offices. The relationship is not that intense. Only make visits to check the number of billboards that have or manage their permits. This is because it is different from the previous regional regulations, in this regional regulation 15 of 2012 it is stated that the advertisement tax payer must first pay taxes and then take care of the permit. So the application for the issuance of the advertising is submitted to the regional revenue agency, not the licensing office. After the taxpayer takes care of the tax, the advertising can be issued. This means that the local revenue agency of Baubau City has a dominant role in the advertisement tax policy in Baubau City. After the new regulations are in place, the important thing is that taxpayers pay the advertisement tax that can be displayed. But apart from that, the Baubau City regional revenue agency should also socialize that paying taxes is the main thing, but after that it is necessary to take care of permits for both temporary and permanent advertisements.

The relationship patterns that occur show that each implementer understands and carries out his duties and responsibilities in the advertisement tax. However, regarding operating system procedure's in the implementation of the advertising tax in Baubau City, it is explained in regional regulation No. 15 of 2012 and regarding regional taxes, regulation of the mayor of Baubau No. 33 of 2012 concerning instructions for implementing regional regulation no. 15 of 2012 concerning advertising tax. In its implementation, it is more often focused on the operating system procedure's contained in their respective organizations. The division of tasks has been described above, but for more details, first for the operating system procedure's incidental advertisements, the applicant submits an application for a license to run advertisements through the investment service and PTSP, then the recommendation for the advertisement permit is brought to the regional revenue agency to calculate the value of the tax assessment. The advertisement permit recommendation is brought to the regional revenue agency in the data and service sector through the service sub-sector for registration. The advertisement permit recommendation which has been registered is then to the data determination and maintenance sector to be calculated and determined the value of the advertisement tax. The applicant makes tax payments to the beneficiary treasurer or through a bank that has been appointed based on the signed advertising tax assessment. Finally, the recommendation for advertising permit is returned to the Baubau City investment and PTSP office to obtain an advertisement permit and as a basis for affixing a tax period initial to the visual billboards / billboards as control of the Baubau City civil service police unit in the supervision and control of billboards.

The character of the implementer is also supported by the commitment of the leader. Leaders have a role that can provide a disposition towards the implementation of activities. The attitude and active role of the leadership of the Baubau City Regional Revenue Agency is good and important, because whether or not the billboard tax policy is running or not, it shows a commitment that can facilitate the implementation of the policy. In addition, the support of implementing officials. The form of this leadership support is placing policies as program priorities, placing implementers with people who support the program. In addition, the provision of sufficient funds to provide incentives for collecting officers so that they support and work in total in carrying out billboard tax collection.

The duties of each element, both internally to the regional revenue agency and outside the regional revenue agency, are running quite well and are able to carry out the task of administering the advertisement tax. The operating procedure system that regulates its implementation already exists, so it helps make it easier and can manage work time well. This finding is in line with Bastaman (2019) who found that the implementing apparatus serving as the implementing agent at the Regency level in this case regarding the Advertising Tax policy was quite good, the commitment and consistency of the implementer from the leadership to the executor to implement the policy in accordance with the predetermined policy objectives. Likewise with Baihaki and Alan Hidayat (2021) who found that the policy implementing organization was running quite well. This can be seen from: the support of the Cilegon City Government regarding advertising facilities and facilities, and increasing the professionalism of human resources through trainings. Enforcement of administrative sanctions for tax violators has also been implemented

C. Disposition of the Executor

Aspects of disposition or attitude, shows that the billboard tax executor in Baubau City has good intentions and a good response to the billboard tax rules. The understanding of procurement implementers already exists and is followed by a commitment to implement. To increase understanding, the Baubau City Regional Revenue Agency always builds communication with related parties. However, the attitude of the implementers in collecting the advertisement tax is still lacking in depth. This can be seen from the lack of effort from the executor to update the advertisement tax object data, as well as in the determination of the advertisement tax which is more based on the statement of ability to pay of the advertisement tax payer. The same thing also happened to the determination of advertising tax revenue targets, where the determination was not based on studies and analysis of the real potential that existed, but on the basis of the realization of the previous year, so that the increase in Regional Original Income through advertisement tax revenues was still felt to be lacking. This result is similar to Bastaman (2019) where government agencies and taxpayers show a positive and supportive attitude towards the implementation of the Advertising Tax policy. Implementation of policies implemented by empowering regional revenue agencies as an extension of the government and taxpayers and providing information or explanations

The organizer of the advertisement tax in Baubau City understands, accepts and carries out the implementation of the advertisement tax in accordance with the rules contained in regional regulation number 15 of 2012 and the wakot explanation and refers to the SOP. By using the SOP, the implementers can take advantage of the available time. In addition, the SOP is also able to regulate and uniform the actions of officials in the organizations involved in the advertisement tax of Baubau City. This is also supported by the clear institutional arrangements and functions of the main tasks of those who are given the task to carry out tasks related to the billboard tax better. This of course affects the final results or policy objectives that are produced well and in accordance with what is expected in the existing standards.

However, based on observations of the documents, it is known that the attitude of the implementers in collecting the advertisement tax is still lacking in depth. This can be seen from the lack of effort from the executor to update the advertisement tax object data, as well as in the determination of the advertisement tax which is more based on the statement of ability to pay of the advertisement tax payer. The same thing also happened to the determination of the advertising tax revenue target,

where it was not based on a study and analysis of the real potential that existed, but on the basis of the previous year's realization, so that the increase in Regional Original Income through advertisement tax revenues was still felt to be lacking.

D. Economic, Social and Political Environment

The last aspect, related to the organizational environment, basically the budget for collecting advertisement taxes already exists, along with others. During the pandemic, a lot of savings were made due to reduced budget due to budget refocusing, but policy targets were still trying to reach the optimal point. Everything is also more transparent and saves more on the budget. During covid, there were many obstacles, mainly payment problems, but everything went quite smoothly. The socio-economic and political environment greatly influences the implementation of taxes. The impact of the covid pandemic in terms of paying taxes is because the enthusiasm of taxpayers is very weak due to the slow economic turnaround. However, monitoring and evaluation went well and greatly affected taxpayer compliance. Policy implementers exercise their authority responsibly and objectively. There is no political intervention in the billboard tax implementation process in Baubau City.

In the implementation of the billboard tax policy in Baubau City, there is a commitment in implementing this policy, so that achievements and success are still achieved. The support of regional leaders (mayors) and heads of regional revenue agencies in implementing policies is very important. Or in other words, there is political will. Political desire to exercise authority properly is a form of positive commitment to the successful implementation of the billboard tax policy. This good desire is realized or operationalized by providing sufficient budget for the implementation of the billboard tax in Baubau City. This shows that there is a willingness and commitment to implement the billboard tax policy. Including the provision of regulations and human resource support in the form of good involvement from other elements.

However, in reality, illegal/unlicensed billboards are still found because the owner does not comply with the advertisement administration, avoids paying the advertisement tax and is not aware of the advertisement owner's awareness of the advertisement administration. Illegal advertisements without permits greatly affect the advertisement tax revenue because illegal advertisements are a very large and very promising advertisement tax potential. It also actually indicates a lack of oversight. Where supervision is needed to minimize the misuse of illegal billboards. This is more or less in line with Bastaman (2019) who found that the conditions of actors, economy and politics can be said to be optimal. This is not an obstacle. This is due to the fact that the focus of this policy is an environment or area that has potential for advertising. However, it coincides with Baihaki and Hidayat (2021) who found that Environmental Factors were not optimal. The tax-aware culture has not yet been fully formed. The condition of the economic actor of the taxpayer is the cause, although in fact the political support from the Cilegon City government is quite good in implementing the advertisement tax policy.

E. Resources

The last factor that influences is resources. In the implementation of the Baubau City billboard tax, the quantity and quality of human resources is quite good and already has the skills and has a training certificate. Those involved in the implementation of the Advertising Tax in Baubau City are the Baubau City Regional Revenue Agency, the Baubau City Investment and PTSP Office,

and the Baubau City Civil Service Police Unit. Although there is still a poor quality of work, because employees are from other departments, of course, they need guidance and training in improving the implementation of the advertisement tax, but after several trainings in this case, tax training so that they can learn to recognize more about their main duties and functions. The guidance and training program is in accordance with the needs, meaning that the guidance and training are carried out in accordance with the needs. The Baubau City Regional Revenue Agency has 33 ASN employees by the end of 2021. In addition, there are 103 PTT Field and Administrative Officers with a Mayor's Decree. However, there are some qualifications of personnel who are still very limited in number such as tax assessors, tax examiners, and asset appraisers, while there is no bailiff.

In terms of communication between policy makers and policy implementers, the Regional Revenue Agency Baubau has already implemented it. Similarly, in establishing communication with the subject / taxpayer of advertisements through the socialization of local taxes which is carried out continuously. This socialization, according to employees of the Baubau City Regional Revenue Agency, was carried out either directly face to face with taxpayers or indirectly, namely socialization through print and electronic media. The available information includes how to implement policies and is contained in the Baubau City Regional Regulation number 15 of 2012 and the Baubau Mayor's Regulation Number 33 of 2012 regarding instructions for implementing the regional regulation Number 15 of 2012 regarding the advertisement tax. However, the frequent communication only occurs internally within the Baubau City Regional Revenue Agency. However, the researchers found that there were still many employees who did not understand Perda No. 15 of 2012 and Regional Taxes. Regulation of the Mayor of Baubau No. 33 of 2012 concerning instructions for implementing Regional Regulation No. 15 of 2012 on Advertising tax. The last is the lack of socialization from the leadership to the employees involved in the management of the advertisement tax. regarding authority, the regional revenue agency carries out the authority related to this advertisement tax where the authority is divided evenly. The authority is exercised since the applicant submits billboard registration in the data collection and service sector through the Service sub-sector and then registers as a taxpayer in the other tax data collection sub-sector. Advertisement taxpayers who have been registered are then submitted to the field of data determination and maintenance to be calculated and issued their tax assessments. And this is the authority of the field of determination and maintenance. The implementers carry out their duties in accordance with their authority as also explained in the Baubau City Regional Regulation Number 2 of 2021 which explains the position and main functions of the Baubau Regional Revenue Agency as an agency that is an element of implementing government affairs which is the regional authority in the regional revenue management sector which has the task of assisting the mayor in carry out government affairs which are the authority of the region and the co-administration tasks in the regional revenue sector. Adequate facilities in the implementation of advertising tax collection. Including budget resources in the implementation of the advertising tax is sufficient but there is a budget reduction during covid. The author's own observations see that the Baubau City Regional Revenue Agency has its own building where office facilities are adequate where each field and section has its own space and is equipped with supporting facilities such as PCs and laptops, internet networks, air conditioners, projectors and other office facilities. This includes official vehicles.

The research findings, in contrast to Budiningsih and Isdairi (2013) who found many weaknesses in terms of HR. The registration and data collection sections are still less thorough in supervising the strategic locations of billboards installation so that many billboards pass the tax because the supervision is not intensive. So that the supervision of tax objects is very lacking due to the lack of supervisory officers on strategic locations of billboard installation in Sintang Regency and this will affect the data collection of registered billboards and none of them pass the tax, so that the revenue of the advertisement tax target increases. Likewise with Bastaman (2019) who found that the implementation of the Advertising Tax policy at Regional Revenue Agency Subang Regency was weak. In the staff indicator, it has not been implemented optimally, seen from the small number of staff and limited skills. Then the information indicators, in this case, have been carried out in accordance with the provisions in the Technical Instructions for Collection of Advertising Taxes. Furthermore, the indicator of authority, it appears that the implementer of the policy moves in accordance with the Decree and the last indicator, namely facilities, in this case the infrastructure supporting the advertisement tax policy is lacking.

CONCLUSION

Regarding the standards and policy targets, in advertising tax in Baubau City follows the Baubau City regional regulation number 15 of 2012. The goal is to increase Baubau City's Regional Revenue in terms of taxation. The implementing organization is divided in to two, namely internal and external Regional Revenue Agency where those involved are the investment office and PTSP, Satpol PP and taxpayers. The least involved are the sub-district and village offices. The character of the implementer is also supported by the commitment of the leader. The attitude and active role of the Baubau City Bapenda leadership is good and important. The disposition aspect shows that the billboard tax implementer in Baubau City has good intentions and a good response to the billboard tax regulation. The understanding of procurement implementers already exists and is followed by a commitment to implement. However, the attitude of the implementers in collecting the advertisement tax is still lacking in depth. Regarding the organizational environment, basically the budget for collecting advertising taxes already exists. During the pandemic, the budget is reduced due to budget refocusing, but policy implementers exercise their authority responsibly and objectively. There is no political intervention in the advertising tax implementation process in Baubau City. The quantity and quality of human resources is quite good. However, there are still many employees who do not understand Perda No. 15 of 2012 and, regulation of the mayor of Baubau No. 33 of 2012 concerning implementation instructions. Infrastructure and budget resources are also sufficient

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