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## Implementation of Billboard Tax Policy in the City of Bandung

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### ABSTRAK

Penelitian ini berjudul "Implementasi Kebijakan Pajak Reklame di Kota Bandung". Latar belakang penelitian ini karena adanya ketertarikan penulis melihat fenomena tidak tercapainya target penerimaan pajak reklame selama beberapa tahun terakhir, bahkan realisasinya di bawah 11% dari target yang telah ditetapkan di Kota Bandung. Tujuan penelitian ini adalah mengetahui dan menganalisis bagaimana implementasi kebijakan pajak reklame di Kota Bandung. Teori yang digunakan dalam penelitian ini adalah teori dari Soren C. Winter bahwa ada tiga faktor yang mempengaruhi proses implementasi kebijakan. Metode penelitian yang digunakan dalam penelitian ini yaitu metode penelitian kualitatif. Hasil penelitian menunjukkan bahwa implementasi kebijakan pajak reklame di Kota Bandung sudah berjalan dengan baik tetapi masih ada kendala dalam perilaku organisasi dan antar organisasi yaitu kurangnya koordinasi yang terjalin antara BPPD dan Satpol PP. Selain itu, pada perilaku kelompok sasaran juga diketahui masih ada respon negatif dari penyelenggara reklame yang mencari celah agar dibebaskan dari pengenaan pajak reklame. Sedangkan, pada aspek lainnya sudah berjalan dengan baik seperti perilaku birokrat tingkat bawah yaitu melalui diskresi yang dilakukan dengan membuat barcode dan bekerja cepat tanpa menunggu rekomendasi dari SKPD lain untuk menertibkan reklame yang dianggap melanggar. Pada indikator komitmen dari perilaku organisasi dan antar organisasi juga sudah berjalan dengan baik karena tindakan pegawai sudah sejalan dengan visi dan misi yang dimiliki organisasi dan terakhir indikator respon positif pada perilaku kelompok sasaran dapat terlihat dari adanya dukungan dari penyelenggara reklame untuk membantu pemerintah mengawasi dan mengingatkan masyarakat agar taat dalam membayar pajak.

**Kata Kunci:** Implementasi Kebijakan; Pajak Reklame; Kota Bandung

### ABSTRACT

This study was titled "Implementation of Billboard Tax Policy in the City of Bandung". This study was backed by the writer's interest in seeing the phenomenon of unachieved billboard tax revenue targets for the past few years, even the realization is below 11% of the target that was set in the City of Bandung. The purpose of this study was to find out and analyze the billboard tax policy implementation in the City of Bandung. This study applied the theory of Soren C. Winter that explains three factors that influence the process of policy implementation. This research used a qualitative research method. The results showed that the implementation of the tax policy billboard in the city of Bandung had gone well but there were still obstacles in organizational and inter-organizational behavior, caused by the lack of coordination that existed between BPPD and Satpol PP. Furthermore, the behavior of the target group was also found that there were still negative responses from billboard organizers who are looking for loopholes so they can be detached from the imposition of billboard taxes. Meanwhile, on the other aspects, it had gone well, such as the street-level bureaucrat's behavior, namely through discretion which was done by making barcodes and working fast without waiting for recommendations from other SKPD to supervise billboards that are considered to be in violation. The commitment indicators of organizational and inter-organizational behavior have gone well because employees' actions were in line with the vision and mission of the organization and the last indicator of positive response to the behavior of the target group can be seen from the support of billboard organizers to help the government supervise and remind the public to be obedient on paying taxes.

**Keywords:** Implementation Policy; Billboard Tax; Bandung City

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## INTRODUCTION

Public administration is a form of cooperation carried out by a group of people to carry out government policies. This also includes the daily work of the government, one of which includes fulfilling government funding and development in the region through increasing the contribution of local revenue (PAD).

In financing its administration, the City of Bandung as the capital of West Java Province has a very large potential of local revenue derived from regional taxes, regional levies, the results of the management of separated regional assets, and other legitimate regional original income according to article 6 paragraph 1 of the Undang-Undang No. 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments. The local tax itself accounts for around 77.83% of the total Bandung PAD based on data sourced from the website <https://www.data.bandung.go.id/apbd>.

Based on Undang-Undang No. 28 of 2009 concerning Local Taxes and Levies, Local Taxes hereinafter referred to taxes is a mandatory contribution the individual or entity to regions that are owed and coercive under the Act, by not getting the rewards directly and used to regional needs for the greatest prosperity of the people. Local taxes function to finance government operational activities that are routine and are used for capital expenditure for the welfare of the community.

There are 9 types of local taxes imposed by the Bandung City Government:

- a. Hotel Tax
- b. Restaurant Tax
- c. Entertainment Tax
- d. Billboard Tax
- e. Street Lighting Tax (PPJ)
- f. Parking Tax
- g. Acquisition Fees for Land and Building Rights (BPHTB)
- h. Groundwater Tax (PAT)
- i. Land and Building Tax (PBB)

From all the types of taxes, it has a very high revenue target, even 6 of them reach hundreds of billions, one of which is billboard tax. According to Bandung City Regulation No. 20 of 2011 concerning Regional Tax article 1 states that billboard tax is a tax on the billboard implementation. Billboards are objects, tools, deeds, or media whose forms and features are designed for commercial purposes, introducing, promoting, promoting, or to attract public attention to goods, services, people, or bodies, which can be seen, read, heard, felt and/or enjoyed by the public.

Based on data obtained from the Statement of Responsibility Information of the Bandung Regional Revenue Management Agency, from 9 types of applicable taxes in Bandung, there are 3 types of taxes whose realization did not reach the target, including the Customs Acquisition Fee for Land and Buildings (BPHTB) of 80.32 %, Land and Building Tax (PBB) of 78.90% and Billboard Tax of 10.36%.

This contrasts with the development of the industrial, trade, and service business world in the City of Bandung, which is getting more complex each year and makes entrepreneurs use billboards as a promotional medium because they are considered effective in introducing their products. Supported by heavy traffic flow and the population of Bandung City in 2017 alone, it has reached 2,497,938 people based on data from the West Java Provincial BPS website <https://www.data.bandung.go.id/dataset/total-population-city-bandung-by-district-and-urban-number>. Therefore, it is natural that the potential for billboard tax is high and reaches hundreds of billions and is ranked as the fifth-largest tax revenue target in the City of Bandung.

The policy implementer of the billboard tax is the Regional Revenue Management Agency or often abbreviated as BPPD. The Regional Revenue Management Agency must carry out supporting functions of government affairs that are within the authority of the regions in the field of management of taxes, fees, and other regional income. This is stated in Article 2 of the Bandung Mayor Regulation No. 1405 of 2016 concerning the Position, Organizational Structure, Duties and Functions, and Work Procedures of the Bandung Regional Revenue Management Agency.

The collection of Billboard tax in Bandung is carried out by the Groundwater and Billboard Tax Subdivision which is part of the Regional Original Revenue Field 2. Meanwhile, the enforcement of billboard organizers who do not meet their obligations is carried out by the Enforcement Sub-Sector which is part of the Control Field. Sub-Division of Enforcement in carrying out its duties in coordination with the Civil Service Police Unit (Satpol PP) which has the main duties and functions to carry out enforcement, non-judicial control, investigative actions, and administrative actions as stated in article 41 paragraph 1 of the Bandung Mayor Regulation No. 217 of 2018 concerning Guidelines for Implementing Billboards.

In addition to Satpol PP, in carrying out the duties of the Regional Revenue Management Agency of the City of Bandung, it does not move alone, but in coordination with other Regional Work Units that have authority in organizing billboards. This is stated in Bandung Mayor Regulation No. 217 of 2018 concerning Guidelines for Implementing Article 44 and Article 45 Billboard. Article 44 states that the billboard technical team was formed based on the Mayor's Decree under the coordination of the Investment and Integrated Services Office at One Door or DPMPTSP. Then, the membership of the Billboard technical team consists of several elements, including:

- a. The Bandung City DPMPTSP element which has authority in the aspect of licensing
- b. The Department of Housing in the City of Resettlement, Land and Cemeteries, Bandung City, which has authority in aesthetic aspects
- c. The element of Bandung Public Works Department which has the authority in the construction aspect
- d. Bandung City Spatial Planning Office elements who have authority in aspects of ornamentation and design aspects
- e. The element of the Bandung Regional Revenue Management Agency (BPPD) which has authority in the aspect of taxation
- f. The elements of the Department of Transportation in the City of Bandung
- g. Other regional device elements needed

In Article 45 it is explained that the task of the Billboard Technical Team is to provide technical and administrative considerations for the application for the implementation of the billboard and the distribution of the Billboard Team's duties based on the main tasks and functions available in the respective regional apparatus. So, from the division of tasks BPPD has authority in billboard taxation aspects. This is under BPPD's position, namely to carry out supporting functions of government affairs which are within the authority of the region, one of which is in the billboard tax management sector listed in Bandung Mayor Regulation No. 1405 of 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Agency Bandung Regional Revenue Management.

The purpose of the enactment of this policy is to regulate billboard tax starting from the collection, tax collection, research, inspection up to investigation. Besides, the billboard tax policy is also intended to increase Regional Original Revenue (PAD) as a form of local government independence from the central government to meet government funding and development in the region for the welfare of the community.

Then, the target of this policy is aimed at Billboard organizers who are individuals or entities that operate both on their behalf and/or on behalf of other dependents, this is stated in Article 19 of Bandung City Regulation No. 20 of 2011 concerning Regional Taxes.

The following table contains targets and realization of Billboard tax revenue to find out its development over the past few years.

**Table 1. Target and Realization of Billboard Tax for 2015-2018**

YEAR	TARGET (Rp)	REALIZATION (Rp)
2015	18.000.000.000	18.107.052.336
2016	316.000.000.000	25.646.023.484
2017	244.000.000.000	12.895.521.249
2018	240.000.000.000	24.861.554.725

Source: LAKIP Pemerintah Kota Bandung (2020)

Based on the above table, it can be seen the trend from the realization of billboard tax revenue in 2015 to 2018 in the city of Bandung rarely reached the target, tax revenue reaching the target only occurred in 2015. Then there was a drastic increase in the target starting from 2016 and not offset by an increase in high realization so that the impact on the small percentage of realization in the last three years.

Besides, in the 2013-2018 Mayor's Final Term Statement Responsibility Report (LKPI AMJ) document explained the causes of a drastic increase in tax targets that began in 2016 is a recommendation from the results of a study of higher education partners, in this case, Padjadjaran University revealed that the potential the optimum tax revenue for the City of Bandung that can be achieved in 2016 amounted to 1.9 trillion rupiah and an additional 198 billion rupiah as a business that must be pursued by the BPPD. After it was mapped, the billboard tax target increased by 10x compared to the RPJMD target that was set at the beginning of



2013, which was Rp. 33.327.500.000 to Rp. 316.000.000.000.

In the face of the Government of Bandung has issued Bandung Mayor Regulation No. 727 2018 on the Amendment of Bandung Mayor Regulation No. 239 of 2017 concerning Procedures for Collection of Billboard Tax, by imposing a tax collection billboard by broadcast contained in Article 2. Given this guardian, the BPPD can collect taxes to billboards that do not or have not registered a permit without a tax refund if the permit is denied.

But in its implementation, it has not been going well in increasing the billboard tax revenue in 2018 which can be seen in table 1. where the percentage of realization of incoming billboard tax only increased by 5.07% from the previous year.

Based on the results of preliminary observations and interviews conducted by the author, found several indications of problems relating to the implementation of billboard tax policy in the City of Bandung, including the following: (1) Less optimal excavation of potential billboard taxpayers. This is based on the document Statement of Responsibility (LKPI) End of Term of Office of City of Bandung in 2013-2018 which mentions several obstacles to the achievement of billboard tax targets, including the lack of optimal excavation of potential taxpayer billboards. (2) Based on an interview with the Head of the Billboard Tax and Groundwater Tax Sub-Division, in implementing the policy, there is often a lack of coordination between the Bandung Regional Revenue Management Agency (BPPD) and Satpol PP in taking action against billboards that have not been licensed and whose owner is unknown. (3) Based on interviews with the Head of the Billboard and Tax Groundwater Sub-Division also obtained information that there are still many taxpayers who lack awareness in paying billboard tax. This is reinforced from the Accountability Statement of Accountability (LKPI) End of Term of Office of the City of Bandung that the constraints of not achieving billboard tax targets are due to lack of awareness of taxpayers in paying billboard tax.

Based on the background description and indications of the problem above through this study, the authors put it in the form of the title "Implementation of Billboard Tax Policy in the City of Bandung" with the following research questions: "How to implement billboard tax policy in the City of Bandung?". Thus, the authors are interested in studying the implementation of billboard tax policy by applying related indicators from Soren C. Winter's theory regarding the factors that influence the implementation process. Then, the authors formulate a working hypothesis in this study that the implementation of billboard tax policy in the City of Bandung will be successful if it is based on three factors that influence the implementation process, namely organizational and inter-organizational behavior, street-level bureaucrat behavior, and target group behavior.

## LITERATURE REVIEW

### A. State Administration

State administration is closely related to solving problems that exist in a country, this is caused by the increasing needs and desires of the people following the times but faced with the reality of the limited amount of resources. Therefore, in solving problems related to the public, the government issues policies that prioritize the public interest. Thus, the state administration is closely related to policy.



The following is the statement of one expert, Miftah Thoha, that the main concern of the state administration at that time was public policy. This field of study is very important for state administration. Because in addition to determining the general direction that must be taken in dealing with community issues, it can also be used to determine the scope of problems faced by the government. Besides, it can also be used to find out the extent and size of government-owned organizations. (Thoha, 2010).

From the expert opinion above, it can be seen that public policy is one of the studies of state administration and is evidence that public policy has a very important role because it is a tool to solve public problems that occur in a government or a country.

### **B. Public Policy**

In W. I. Jenkins's opinion quoted by Solichin Abdul Wahab states that public policy is a series of decisions that are interconnected and taken by a political actor or a group of political actors concerning specified objectives and steps to achieve them in situations where decisions in principle, still within the limits of the power authority of these actors. (Wahab, 2014).

From the opinion expressed by W. I. Jenkins, the researcher concludes that public policy is a series of actions carried out by government officials who have political authority in a particular field and lead to predetermined goals.

### **C. Policy Implementation**

Implementation of the policy departs from various kinds of problems that must be resolved by the government in the public interest. Because public problems are dynamic, they require comprehensive solutions. Understanding the implementation if related to the policy is that a policy is not only formulated and then made in law and the future, there will be no follow-up of its implementation, but the policy should be implemented and implemented to achieve the specified goals. Implementation must also be controlled regularly and under applicable guidelines to get a picture of the level of success and errors when implementing it. (Kuswandi, Myrna, & Karlina, 2020).

Soren C. Winter developed the "Integrated Implementation Model" in his book Suratman explaining that there are three factors that influence the process of policy implementation, including:

#### **1. Organizational and inter-organizational behavior**

Its dimensions consist of commitment and coordination between organizations. At the implementation level, the commitment in question is a joint agreement with the relevant agencies in maintaining stability and enforcing the existing mandate concerning policy implementation. At the coordination level, the pattern of relationships between organizations is very important and influential in determining the success of an implementation. The regulation of public policy can be applied through two or more organizations.

#### **2. Street-level bureaucrats behavior**

The indicator is discretion. This is intended as the ability to carry out and run programs as important decisions using more dominant influence outside formal authority (discretion).

### 3. Target group behavior

The behavior of the target group not only influences the effect or impact of the policy but also affects the performance of bureaucrats or street-level officials. Dimensions include positive and negative responses from the community in supporting or not supporting the policy. The behavioral dimension of the target group in implementing public policy is a group of people, organizations, or individuals who receive services that play a role not only in terms of the impact of the policy but also in influencing the performance of policy implementation through positive and negative actions. (Suratman, 2017).

Based on the opinion of Soren C. Winter it can be seen that the advantages possessed by this model are the ability to integrate and simplify several implementation models into a model that is not complicated, especially in organizational networks.

## RESEARCH METHODS

In this study, researchers used a descriptive method with a qualitative approach as an effort for researchers to gain a broad and in-depth understanding of everything related to the implementation of billboard tax policy in the City of Bandung. Qualitative research methods are more appropriate for research in natural conditions in the sense that they are in to obtain complete data through in-depth interviews, observations, and documents as a reinforcement of the truth of the informants' statements (Setiawan, 2019).

Data collection techniques in the field study were carried out through non-participatory observation, in-depth interviews with several informants through purposive techniques that have links to the implementation of billboard tax policy in the City of Bandung and also through documents relating to research objects such as LKPI and Government Institution Performance Reports. The data analysis technique was carried out by researchers through three stages, including data reduction, data presentation, and concluding. Checking the validity of the data is done by triangulating the source (Sugiyono, 2014).

## RESULTS AND DISCUSSIONS

In this section, the researcher will describe and analyze the data of research results that have been carried out along with their discussion of the implementation of the Billboard Tax Policy in the City of Bandung by referring to three factors that influence the process of policy implementation from Soren C. Winter including organizational and inter-organizational behavior, Street-level bureaucrat behavior and target group behavior.

### A. Organizational and Inter-Organizational Behavior

The process of policy implementation can be applied in various ways one of which policy implementation can be fulfilled when done in one organization only. But to get optimal results and so that performance in implementing public policies becomes more effective and efficient, often an organization needs cooperation and coordination with other organizations or parts of the organization.



## 1. Commitment

Based on the results of interviews with the Head of the Groundwater and Billboard Tax Subdivision, he stated that the current billboard tax policy is contained in Regional Regulation No. 20 of 2011 and there are changes through Regional Regulation No. 06 of 2016. Then, there are three City Regulations applies, including Bandung Mayor Regulation No. 217 of 2018 concerning Guidelines for Implementing Billboards, Bandung Mayor Regulation No. 239 of 2017, and Bandung Mayor Regulation No. 727 of 2018 concerning Procedures for Collecting Tax Billboards and Bandung Mayor Regulation No. 1149 of 2013 concerning Calculation of Billboard Rental Value. Thus, the Regional Revenue Management Agency (BPPD) and the Civil Service Police Unit (Satpol PP) as an organization that carries out billboard tax policy in the City of Bandung in working under these regulations.

Head of Sub Division of PAT and Billboard Tax and Head the Division of Enforcement revealed that the authority BPPD the billboard tax policies exist on billboard taxation. Whereas, the Head of the Satpol PP Operational Section stated that the Satpol PP's authority was in the enforcement and control of the billboards. This is in line with City of Bandung Regulation No. 217 of 2018 concerning Guidelines for Implementing Article 44 Billboards that the authority of the BPPD lies in the aspect of taxation. In Bandung Mayor Regulation No. 239 of 2017 explained in more detail in article 1 Paragraph 32 that the collection carried out by BPPD consists of a series of activities ranging from collecting data objects and tax subjects, determining the amount of tax owed to tax collection activities to taxpayers and supervision of deposits. Meanwhile, the authority of the Satpol PP is explained in the City of Bandung Regulation No. 217 of 2018 Article 41 that the authority for prosecution, non-judicial control, investigative actions, and administrative actions for organizing billboards rests with the Satpol PP.

By understanding and knowing the applicable billboard tax policy and the division of authority of each organization is a form of commitment from employees in carrying out the policy. So, the employee will try to do better in completing the tasks given in an effort so that the policies implemented can be successful.

Besides, the form of commitment can also be seen from the suitability of employee actions in carrying out the vision and mission of the organization. The form of commitment can be seen in carrying out the vision and mission of BPPD and Satpol PP Bandung, including BPPD, the vision is "Realizing the improvement of professional and accountable local revenue management". Its mission is to improve the quality of local revenue management and to improve the quality of local tax services. Whereas, the Satpol PP had a vision "The realization of the peaceful, orderly and law-abiding people of Bandung. Its mission is to improve the organization and maintenance of peace and public order and foster legal compliance.

Based on the results of interviews with the Head of PAT and Billboard Sub-Sector and two functional staff in BPPD revealed that the form of commitment from BPPD in implementing billboard tax policy is to achieve the target of PAD for capital development in the City of Bandung, working under existing rules, does not make it difficult for people who will pay taxes such as when the conditions and criteria entered are met then it must be served and if there is work undertaken must be quickly completed and not slowed down. Then, the Head of Operations Section stated that the Satpol PP was committed by not playing games and working

under the main tasks and functions, especially in terms of controlling the billboards that were deemed to meet the criteria for discipline because the billboards were currently in the spotlight for many people, especially other agencies conduct supervision such as the Corruption Eradication Commission (KPK). Form of commitment from employees by understanding and knowing the billboard tax policies that apply and the division of authority of each organization. Besides, employee actions are in line with the vision and mission of the organization.

## 2. Coordination

The form of coordination between BPPD and Satpol PP in implementing the billboard tax policy can be seen from the meetings held every three months or every quarter. Based on the results of interviews with the Head of the BPPD Enforcement Sub-Division, it was stated that the initiative to hold meetings was usually Satpol PP, the purpose of which was to find out which billboard points needed to be regulated because they had not paid taxes. The following is the documentation of the meeting conducted between Satpol PP and BPPD.

**Figure 1. Meeting Documentation**



Source: Researcher's Data (2020)

The results of the meeting were used as a reference for curbing illegal billboards when in the field. But in the implementation of coordination often experience obstacles based on information from the following informants. From the results of interviews with the Head of the PAT and Billboard Subdivision, the tax change is dynamic or changes every day due to new taxpayers who register with the BPPD and whose tax period has expired. So, every time the data will continue to be updated by the BPPD. Therefore, coordination between BPPD and Satpol PP is not easy because there is no integrated billboard database system between BPPD and Satpol PP. Satpol PP also does not have the budget to create the program.

Therefore, Satpol PP does not routinely follow up on which billboards should be regulated based on data from BPPD. This statement was strengthened through the results of interviews with the Head of the Operational Section of Satpol PP, that Satpol PP in controlling billboards only refers to data obtained from the results of coordination meetings conducted quarterly to discuss billboards such as headbands, billboards, etc. Whether there is a tax or not and which billboards should be put in order. Then match the data with those in the field.

Furthermore, the researcher proves that the information from interviews with the Head of PAT and Billboard Subdivision with the LAKIP document of the Bandung City Satpol PP 2017 regarding the program budget or activities carried out by the Satpol PP is not yet available and for now, the budget for billboards is still focused on controlling illegal billboards in the field. with a budget of Rp. 576.989.034.

From the explanation of the information above regarding the coordination between the Bandung Regional Revenue Management Agency and the Bandung Municipal Civil Service Police Unit in implementing the billboard tax policy, researchers analyzed the coordination not yet going well, due to the absence of an integrated billboard tax database application program between Satpol PP and BPPD. This is due to the lack of Satpol PP's budget to create the program and currently only focuses on controlling illegal billboards in the field. Also, BPPD only submits demolition and control initiatives to Satpol PP without providing accurate data on which billboards can be put in order. Thus, each organization still seems more concerned to carry out the main tasks and functions of each organization and the lack of cooperative efforts made both formally based on existing SOPs and informally by increasing the intensity of communication in orientation to achieve successful billboard tax implementation.

## B. Street-Level Bureaucrats Behavior

The behavior of street-level bureaucrats is one of the factors that influence the implementation process. Street-level bureaucrats do their work based on various community needs. They try to overcome the problems that exist in society and make policy priorities, modify, and control policy objectives. Substantially also the street-level bureaucrats have considerations relating to their respective duties and because of their position in the middle of society makes them have greater opportunities in policy decisions, they can give consideration, using their influence outside formal authority. In the street-level dimension of bureaucrat behavior, there is only one indicator, namely discretion.

### 1. Discretion

Based on interviews with the Division Head of PAT and Billboard Tax that one form of discretion to do is to create barcodes for billboards that have been licensed and have already paid tax on the ground that will allow municipal police officers who check because only stayed scanning barcodes that pasted on the billboard. Agreeing with that, the Head of Operations Section also revealed the existence of a barcode that can be scanned to make it easier to check which billboards have paid taxes and register their licenses. This is one of the discretionary steps to increase Bandung City's PAD. Here is one example of a barcode created for a permanent and incidental billboard.

**Figure 2. Billboard Barcode**



Source: Researcher's Data (2020)

With the barcode, it makes it easier for Satpol PP to check the billboards and identify which billboards have expired permits and taxes and that are considered violating because it will be seen clearly that illegal billboards do not have a barcode. These barcodes are usually given to billboard taxpayers who have taken care of the permits and paid taxes. So that after all matters are completed, the taxpayer of the billboard will receive the barcode which can then be attached to his billboard. From the results of the explanation above regarding the discretion indicators on the dimensions of the behavior of street-level bureaucrats, the researcher sees an effort outside the applicable rules to answer the existing needs but is still carried out in the corridor to achieve the objectives and within the limits of its authority in implementing billboard tax policy. Discretion is carried out by creating barcodes that can help the process of checking illegal billboards and marking billboards that have paid taxes and have been licensed. Also, Satpol PP makes discretions when on the ground it is found that billboards that are considered to be in violation can be put in order without waiting for recommendations from other agencies. With their discretion committed by BPPD and municipal police based on that information aims to answer the needs that are not regulated clearly in the billboard tax policy. Discretion also helps street-level bureaucrats who are in the foremost position in serving and dealing directly with policy targets in this case the billboards organizers and resolve various obstacles in the field in carrying out billboard tax policy implementation.

### C. Target Group Behavior

The behavior of the target group is not only giving effect to the impact of policies but also affects the performance of bureaucrat below. This is a key factor that can influence the outcome of policy implementation. The behavioral dimension of the target group consists of two indicators namely the positive response and negative response of the target group in supporting or not supporting a policy.

#### 1. Positive Response

The results showed that the implementation of the billboard tax policy received support from several billboard organizers because they felt they had to provide reciprocity to the regions through an increase in the Regional Original Revenue from the tax sector. One example of support from billboard organizers through posting billboard content reminding them to obey paying taxes is as follows:

**Figure 3. Billboard Conten**



Source: Researcher's Data (2020)

According to information from the billboard organizer above, the inscription "We make Bandung a champion by paying taxes on time" is one form of reciprocity of billboard companies to help the government in reminding people to obey paying taxes. Because the billboards are aired and inevitably, they will be read by the public. Thus, the billboard company is not only concerned with company profits but also helps the City

of Bandung to increase PAD. Also, based on the results of interviews with the Chairperson of the IPRKB who as a signpost taxpayer revealed that the billboard organizers in the City of Bandung had a container that was named the Bandung City Billboard Entrepreneurs Association or IPRKB and was established on November 10, 2015. IPRKB in this case also responded enthusiastically to the billboard tax policy by participating in supervising, reporting, and informing the government about the new billboards that aired whether the permit had been taken and the tax had been paid. This is also one form of positive response from billboard organizers to help the government implement billboard tax policy in the City of Bandung. From the results of the interviews, several billboard organizers stated that they did not object to paying billboard tax because they felt it was their obligation to pay which would later be used for the construction of the City of Bandung such as for drainage, asphaltting roads, infrastructure, etc. This is in agreement with what was revealed by the Chair of IPRKB that "Good citizens do not mess with tax issues, because when we enjoy the various facilities provided by the government to us, of course, they are all funded from the taxes we pay." Then, based on information from the taxpayer billboard that if it had known each with employee BPPD also assist them in registering for earlier can communicate in advance via telephone, after completing the paperwork requirements they will come to the Office of BPPD and processes that do not spend more than 1 working day. This is reinforced by the opinion of other billboard taxpayers that their experience when registering themselves with the BPPD and waiting for the SKPD to be printed can be completed within one day provided the required requirements are complete.

## 2. Negative Response

From the results of interviews with BPPD functional staff, it is known that the registration of taxpayers through online is still not going well, taxpayers prefer to come directly to the BPPD Office so that they can also consult directly with employees there. This is reinforced from the information put forward by the taxpayer billboards that the reason they prefer to come to the office is that they already know the employees there and it is faster to finish if through manual registration. Also, no directives were given regarding the procedures for registering online because there are still some people in Bandung who are technology illiterate, so they choose to come directly to the BPPD Office. Researchers see the rules regarding online registration are already listed in Article 2 Bandung Mayor Regulation No. 727 of 2018 concerning Procedures for Collecting Tax Billboards, explaining the dossier requirements that must be completed when registering with the BPPD. Under these regulations, online registration is made easier by not requiring billboard organizers to come to the BPPD office, and signing it is excluded for those who register online. Here's what BPPD sites allow potential taxpayers to register online through the site <https://esatria.bppd.bandung.go.id/>.

**Figure 4. BPPD Home Page for Online Registration**



Source: Researcher's Data (2020)

Then, based on the results of interviews with the Head of the Operational Section of the Satpol PP and billboard taxpayers, it was known that the negative response of the billboard organizers was to avoid tax and control, namely by asking for help from other parties such as mass organizations (Community Organizations) and police officers. When billboard organizers do not want to be taxed, one of the ways is through cooperation with police officers to display their billboard content on police pole boards, so that tax will be exempt. The following is one example of billboard content posted on a police pole board.

**Figure 5. Billboards Installed on Police Pole Board**



Source: Researcher's Data (2020)

From the picture above the researcher sees that the pole board is entered into the billboard which is not included as a tax object so that it can be exempt from taxation. This is also explained in Regional Regulation No. 20 of 2011 concerning Regional Tax Article 18 paragraph 4 which is not included as a billboard tax object is as follows:

- a. Organizing billboards through the internet, television, radio, daily news, weekly news, monthly news, and the like;
- b. Product label/brand attached to goods, traded, which functions to differentiate from other similar products;
- c. The name of the profession, company, and business products produced installed attached to the building or on land in parcels and organized under the provisions governing the name of the identifier, provided that they do not exceed 2 m<sup>2</sup> (two square meters);
- d. Billboards organized by the Government or Regional Government; and
- e. Billboards posted for charitable and social activities at permitted locations.

Thus, it can be said that the billboards posted on the police pole board will be exempt from tax according to point d in the above regulations. Because of the police one of the government agencies.

Furthermore, the Head of the Satpol PP Operational Section also explained that some of the bill organizers who requested the assistance of CSOs aimed to thwart the control and demolition carried out by Satpol PP against their billboards. However, this still does not affect the performance of Satpol PP to continue to curb billboards that are considered to be in violation. Also, based on interviews with the Division Head of PAT and Billboard Tax, functional staff BPPD, Head of Operations Section Municipal Police, and some must billboard



tax reveal the things that cause the organizer billboard offense like the example above, such as:

- a. Finance is not sufficient to pay taxes, while the billboard content has been displayed
- b. There is a request from the client for the company or billboard agency so that they do not need to pay taxes because the funds provided are small
- c. Forgetfulness
- d. Competition with fellow bill organizers

With the presence of negative responses from the target group, it will reflect the behavior of some billboard organizers who are not compliant with the billboard tax policies that are applied and look for loopholes to not pay billboard tax which is part of their obligations. This also has an impact on the performance of the implementation of the policy is not optimal by getting a negative response from the target group, because of the difficulty to collect billboard tax that should be collected through online registration on the website of Bandung City BPPD and becomes an obstacle when controlling the billboard, there is interference from the parties others, such as mass organizations that collaborate with billboards to help thwart the demolition of Satpol PP.

## CONCLUSIONS

Based on the results of research and discussion on the implementation of billboard tax policy in the City of Bandung by using the theory of factors that influence the implementation process of Soren C. Winter, it consists of three dimensions including organizational behavior and inter-organizational behavior, street-level bureaucrat behavior and target group behavior. The researcher concluded that the implementation of the billboard tax policy in the City of Bandung in its implementation has been going well. It can be seen four of five indicators that there are already well underway including Indicator commitment, discretion, positive response, and negative response. But there is still one indicator is the coordination of the dimensions of organizational behavior and inter-organizational considered not going well.

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