

Abstrak

Penelitian ini bertujuan untuk mengetahui bagaimana potensi Pajak Air Permukaan di Provinsi Sumatera Utara, seberapa besar kontribusi dan seberapa efektif pajak air permukaan terhadap Pendapatan Asli Daerah Provinsi Sumatera Utara. Metode pengumpulan data yang digunakan dalam penelitian ini adalah studi kepustakaan dimana penulis mengumpulkan, membaca, memahami data dan informasi yang tersedia dari peraturan yang berlaku dan dokumen publik berupa jurnal publikasi nasional maupun internasional. Metode analisis data yang digunakan penulis yaitu analisis *Location Quotient* (LQ) dan analisis *Dynamic Location Quotient* (DLQ) untuk menggambarkan potensi suatu sektor khususnya potensi sektor pengadaan air yang berhubungan dengan Pajak Air Permukaan. Selain itu, perhitungan kontribusi menggunakan data realisasi pajak daerah dan realisasi PAD. Sedangkan perhitungan efektivitas menggunakan data realisasi pajak daerah dan target pajak daerah. Berdasarkan hasil penelitian yang menggunakan data 2019-2021, penerimaan Pajak Air Permukaan di Provinsi Sumatera Utara memiliki potensi rendah sehingga pertumbuhan termasuk lambat dan berpotensi stagnan di masa yang akan datang. Kontribusi pajak air permukaan terhadap PAD Provinsi Sumatera Utara 2019-2021 termasuk dalam kategori sangat rendah karena tingkat kontribusi kurang dari 10%. Tingkat efektivitas pajak air permukaan pada 2019 dan 2020 berada diatas 100% dan termasuk dalam kategori sangat efektif. Namun, pada 2021 efektivitasnya menurun cukup drastis di angka 61,59% dan termasuk dalam kategori kurang efektif.

Kata kunci : *Pajak Air Permukaan, Potensi, Kontribusi, Efektivitas*

Abstract

This study aims to find the potential of Surface Water Tax in North Sumatra Province, how much contribution and how effective the surface water tax is to the Original Local Government Revenue of North Sumatra Province. The data collection method used in this study is a literature study where the author collects, reads, understanding the data and information available from applicable regulations and public documents in the form of published journals both nationally and internationally. The data analysis methods used in this study are Location Quotient (LQ) analysis and Dynamic Location Quotient (DLQ) analysis to describe the potential of a sector, especially the potential of the water procurement sector related to Surface Water Tax. In addition, the calculation of contributions uses data on the realization of local taxes and the realization of Original Local Government Revenue. Meanwhile, the calculation of effectiveness uses data on the realization of regional taxes and regional tax targets. Based on the results of this study using 2019-2021 data, Surface Water Tax revenues in North Sumatra Province have low potential, slow growth and most likely to stagnate in the future. The contribution of surface water tax at 2019-2021 in Original Local Government Revenue of North Sumatra Province is included at very low category because the contribution rate is less than 10%. The effectiveness rate of the surface water tax in 2019 and 2020 was above 100% and is included in the very effective category. However, in 2021 its effectiveness decreased quite drastically, becoming 61.59% and included in the less effective category.

Keywords : Surface Water Tax, Potential, Contribution, Effectiveness