

Implementation of Groundwater Tax Services and Improvement in the Application of Electronic-Based Regional Revenue Management Information System (E-Simpatda) at the Langkat Regency Revenue Agency

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Abstract. *This research aims to determine the implementation of services and improvements in groundwater tax in the electronic-based regional revenue system (E-SIMPATDA) application at the Langkat Regency Regional Revenue Agency. This research was designed using a qualitative approach, the choice and theory used by the researcher in describing implementation was the theory of Van Meter and Van Horn in Sujianto (2008:35). The data analysis method was carried out qualitatively, the results of the research showed that (1) Langkat Regency Bapenda should be more active in providing education to the public, especially taxpayers regarding the function and use of taxes, (2) To provide more frequent outreach to the public, especially related taxpayers. rules and regulations regarding regional taxes, (3) To continue to increase human resources by continuing to provide opportunities for all employees who have them to take part in education or technical guidance especially in terms of inspections and bailiffs related to regional taxes, (4) must continue endeavor to improve information technology so that taxpayers can be served well.*

Keywords: Policy Implementation, Human Resources, Services, Information Technology

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INTRODUCTION

The Regional Revenue Agency has the task of implementing regional policies in the field of managing Regional Tax revenues and other assistance tasks based on the provisions of laws and regulations (Debby & Indarja, 2016). The Regional Revenue Agency has the main task of implementing regional revenue affairs based on the principles of autonomy and assistance. Regional Original Income or PAD is income obtained by a region from sources within its own territory which is collected based on the Law (Nasir, 2019). There are four types of Regional Original Income Indicators, namely Regional Taxes, Regional Levies, Results of Management of Separated Assets and Other Legitimate Regional Original Income. Align with research from Yuniati & Yuliandi (2021), Groundwater tax is one of the very potential sources of Regional Original Income and every year it always increases,

The role of groundwater is increasingly important because groundwater is the main source of water to meet the basic needs of many people, such as drinking water, households, irrigation, mining, urban areas, various industries and others (Johannes et al., 2021). The

component of regional tax that needs more attention from the Langkat Regency government is groundwater tax along with the increasing need for groundwater which is used to meet the needs of life, as irrigation and clean water providers in the Langkat Regency area. According to Hamka & Permatasari (2024), Groundwater potential is the power that exists in an area to generate groundwater tax revenue, groundwater is water found in layers of soil or rocks below the ground surface. To support the quality of Langkat Regency's services to the community, e-SIMPATDA was launched, which is managed by the Langkat Regency Regional Revenue Agency.

In e-SIMPATDA, there are 6 (six) components, namely data collection, assessment, determination, billing, payment, and services for Groundwater Tax. Increasing PAD can encourage better quality of economic development, so that the poverty rate in Langkat Regency will decrease (Zega et al., 2022). Therefore, improving the quality of e-SIMPATDA implementation is also very necessary because it will increase regional original income. Based on the explanation above, this article will answer how to implement services and improve regional taxes in the groundwater tax sector in the application of the regional revenue management information system at the Langkat Regency Revenue Agency.

METHODS

The research conducted is descriptive research with a qualitative approach. Qualitative research is research based on a methodology that aims to study social phenomena in certain natural situations and produces descriptive data with researchers as the main instrument (Yusanto, 2020). The results of qualitative research are analyzed qualitatively and are not obtained through statistical procedures even though the data can be presented in nominal form and research data is collected using various methods such as interviews, observations, documentation and tests (Majid, 2017). This research is descriptive because the data used is in the form of words or pictures, not numbers (Rosid, 2021). Research on the Implementation of Services and Improvement of Regional Taxes in the Groundwater Tax Sector in the Application of Electronic-Based Regional Revenue Management Information Systems at the Langkat Regency Revenue Agency. Selection of the Langkat Regency Revenue Agency Office.

RESULTS AND DISCUSSION

Regional Revenue Agency of Langkat Regency

Previously, the Langkat Regency Regional Revenue Service was established based on Regional Regulation Number 41 of 2007 concerning Regional Apparatus and Langkat Regency Regional Regulation Number 01 of 2015 concerning Amendments to Regional Regulation Number 23 of 2007 concerning the Establishment of the Langkat Regency Regional Apparatus Organization and Langkat Regent Regulation Number 13 of 2015 concerning Details of Duties, Functions and Work Procedures of the Langkat Regency Regional Revenue Service, but now the Langkat Regency Regional Revenue Agency was established based on Government Regulation Number 18 of 2016 concerning Regional Apparatus and Langkat Regency Regional Regulation Number 06 of 2016 concerning the Organizational Structure of the Langkat Regency Regional Apparatus and Langkat Regent Regulation Number 66 of 2016 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of the Langkat Regency Regional Revenue Agency. The Langkat Regency Regional Revenue Agency has a vision of "Realizing Increased Regional Income in Supporting Development for the Welfare of the Langkat Regency Community". Then determine several organizational missions to increase regional income through intensification and extensification as well as developing the capabilities of the apparatus and increasing public awareness of the function of taxes and levies for regional development (Lawati, 2018).

The Role of Taxes in Regional Income

Taxes have a fairly important role in the life of a country, one of which is in implementing development, taxes are very important as a source of income for the country to support financing for development in a region (Najicha, 2022). There are two functions of tax, namely the budget

function and the function of determining regulations. According to Handayani & Huda (2023), The definition of the budget function is that taxes are a source of funding for the government with the aim of supporting the financing of government needs, in addition to the function of determining regulations, it means that taxes are used as a tool in determining or implementing government policies for the social and economic sectors. There are two functions of tax that can be described as follows: (1) As one source of state revenue, and also functions to finance government expenditures. To carry out state duties such as financing development, of course the country needs costs.

These costs are obtained from tax revenues. Taxes are used for routine financing for employee expenses, goods purchases, and so on (Putro, 2021). For financing development, the source of funds is issued from government savings, namely domestic expenditures minus routine expenditures (Satya & Dewi, 2010). Government savings from year to year are increased in accordance with the need for financing development that continues to increase, especially expected from the tax sector (Syahputra, 2017); (2) The government will regulate economic growth through tax revenues. With a regulatory function, taxes will be used as a tool to achieve a certain goal. In the example of protecting domestic production, the government sets very high import duties for products from abroad. So it can be concluded that the function of tax is as a source of funds for the government which functions to finance government spending and also regulates tax policies to achieve a goal of central tax or state tax, taxes authorized by tax collection in the same central government, the implementation of which is carried out by the Ministry of Finance through taxable fiscal policies (2008), VAT and VAT on luxury goods and stamp duty (Harris et al., 2018).

Regional taxes are divided into two, namely provincial taxes and district or city taxes (Karina & Budiarmo, 2016). Provincial taxes consist of motor vehicle and water vehicle taxes, name change fees for motor vehicles and water vehicles. Tax on motor vehicle fuel, tax on the extraction and use of water, water from the ground or water from the surface (Anam et al., 2023). For district and city taxes consist of hotel tax, restaurant tax, entertainment tax, advertising tax, street lighting tax, mining tax collection (MBLB), groundwater tax, parking tax, BPHTB, PBB-P2. What is meant by contribution is an individual or legal entity, which includes tax payments and tax collections that are entitled to tax obligations in accordance with the provisions and regulations of the law. According to Kiow et al. (2017), it can also be stated that taxpayers are individuals or are required to pay tax obligations, tax deductions, and tax payments based on the provisions of the laws and regulations. According to (Fitrianingsih, 2018), In a study entitled The Influence and Morale of Taxpayers on Taxpayer Compliance in the Banking Sector in Surabaya, it was stated that the attitude of taxpayers has a positive effect on taxpayer compliance.

Only from the attitudes of taxpayers towards tax policies that have not been able to form a good construct, services from other indicators, or from the attitude of taxpayers towards taxes (Aliyudin et al., 2021). In order to increase the receipt of Groundwater Tax, it is necessary to increase awareness and concern from the community in the field of Taxation, the tax collection system currently used to pay Groundwater Tax is the Official Assessment System, from the collection system, the amount of Tax that must be paid or owed by the Groundwater Taxpayer is calculated and determined by the Tax Office or tax apparatus (Purnamawati, 2017). In the application of this Official Assessment System, Taxpayers are Passive while the Tax Office is Active (Misman, 2016). Although the taxpayers themselves are Passive, without awareness from taxpayers to find out the amount of tax owed and pay their taxes, then from such behavior, it will cause a decrease in compliance from taxpayers who pay taxes, especially for Groundwater Tax. From the statement above, it shows that although the calculation of Groundwater Tax has been carried out using the Official Assessment System, awareness of compliance in payment is needed (Sanguanwongse et al., 2024).

Regional taxes cover tax objects and subjects, including objects and subjects of Groundwater Tax, which are aimed at the classification of Groundwater Tax, namely the grouping of the use and/or utilization of water used as a guideline and also to facilitate the calculation of

Groundwater Tax owed. Factors that must be considered in determining the classification of tax objects subject to Groundwater Tax are tax objects that include: 1). In general, groundwater is one source of clean water that can be obtained through excavation (dug wells) or drilling (drilled wells). The availability of groundwater wells is usually a favorite when the dry season arrives (Fan, 2015). 2) The object of groundwater tax is groundwater that is taken and/or utilized. An example of taking and/or utilizing groundwater is water from drilled wells that are utilized by the community. So is water from drilled wells also subject to regional tax? In accordance with the provisions of Article 65 paragraph (2) of the HKPD Law, groundwater tax is not imposed on 6 (six) conditions of taking for: a. Basic household needs, b. Irrigation of people's agriculture, c. People's fisheries, d. People's livestock, e. Religious needs; and f. Other activities regulated by Regional Regulation.

Implementation of Groundwater Tax Services and Improvement in E-Simpatda

Programs and policies in the implementation of implementation are very much needed by the government to carry out planned activities so that goals and targets can be achieved. In an effort to achieve goals and targets, a Program or Policy is needed. In order to implement a program or policy, the government should involve the community in making decisions and programs related to the rights and obligations of Taxpayers. Tax collection experiences many problems, including: Weaknesses in regulations in the field of taxation itself, lack of socialization, low levels of awareness, knowledge and economic level, incomplete and inaccurate databases, weak law enforcement against taxpayers who are negligent or deliberate in paying taxes as their obligations. On the other hand, changing tax regulations confuse taxpayers themselves. Several other factors felt by officers in the implementation of E-Simpatda services come from Weaknesses in regulations in the field of taxation itself, low levels of awareness, knowledge and economic level, incomplete and inaccurate databases, weak law enforcement against taxpayers.

CONCLUSION

Implementation of Groundwater Tax Service and Improvement in the Application of Electronic-Based Regional Revenue System (E-Simpatda) at the Regional Revenue Agency of Langkat Regency. Programs and policies in the implementation of implementation are very much needed by the government to carry out planned activities so that goals and targets can be achieved. Working together as a team to create and formulate a program and policy so that the goals and targets imposed can be achieved as expected. The success of policy implementation requires that the implementer knows what to do to achieve the desired goals and objectives

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