ABSTRACT

The research was conducted in Pemerintaha Kabupaten Samosir, precisely in revenue service, finance, and asset Samosir regency. The purpose of this study was to determine the contribution of local taxes, local retribution and regional budget income against local income revenue as well as determine the level of increase in revenue during the years 2008-2012.

The results showed that the greatest contribution to the local income revenue are local retribution during the study had an average of 30.024% and the biggest contribution was in the year 2012 is 43.338%. Meanwhile local taxes have average contribution to revenue during the year amounted to 25.148% of research and is the largest contribution in 2010 is 31.28%. Local income revenue development index Samosir regency Year 2008-2012 reached an average of 16.252%. Substantial increases occurred in 2008 to 2009 in the amount of 58.46%.

Keywords: Local Taxes, Local Retribution, Regional Budget Income and Local Income Revenue.