ABSTRACT

THE POTENTIAL ANALYSIS OF ADVERTISEMENT TAX IN MEDAN

GRACE MARIA SITINJAK

This research aims to determine number of advertisement tax potential in Medan, advertisement tax contribution to local income, the effectiveness of the collection. Method this research using descriptive analysis. Result from the studies showed that the potential of advertisement tax in Medan for 2009 until 2013 has increased in every year with an average increase of 17.9%, but there is still untapped potential optimally. In 2009 -2013, the contribution of advertisement tax for Local Taxes and Income has reduction in every year with an average 3.2% with the criteria of contribution is very less, but there is increased of the contribution to the Local Tax and Income in 2013. Advertisement tax collection by DISPENDA of Medan has been effective in 2009 because it can exceed the target. But for 2010 until 2013 advertisement tax collection by DISPENDA of Medan relatively ineffective. Because it can’t exceed the target. Overall effectiveness of the advertisement tax collection by DISPENDA of Medan relatively less effective with an average of 67.66% effectiveness.

Keywords: Potential Analysis, Advertisement Tax, Contribution, Local income