

The Juridical Implementation of Regional Regulation Number 11 of 2023 Regarding Local Taxes and Levies on the Elimination of Subscription Parking in Tulungagung

Linda Setianingsih¹, Bagus Setiyo Purnomo²

¹ University of Tulungagung and lindasetia49@gmail.com

² University of Tulungagung and bagussetiyopurnomo023@gmail.com

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ABSTRAK

Penerapan Peraturan Daerah Nomor 11 Tahun 2023 tentang Pajak Daerah dan Retribusi Daerah di Kabupaten Tulungagung telah mengubah secara signifikan pengelolaan layanan parkir umum. Peraturan ini menghapuskan sistem parkir berlangganan dan menggantinya dengan sistem penjualan tiket konvensional. Perubahan prosedural dan teknis yang menyertainya bertujuan untuk merampingkan operasi dan meningkatkan pengumpulan pendapatan bagi pemerintah daerah. Studi ini menyelidiki aspek yuridis-sosiologis dari proses implementasi kebijakan tersebut, dengan fokus pada dampaknya terhadap pendapatan asli daerah, kualitas layanan publik, dan kepuasan warga. Melalui analisis kualitatif yang melibatkan data primer dari wawancara dan data sekunder dari dokumentasi dan observasi lapangan, penelitian ini mengevaluasi bagaimana penghapusan parkir berlangganan telah mempengaruhi pendapatan dan penyediaan layanan. Temuan utama menyoroti penurunan pendapatan yang signifikan dari parkir berlangganan, namun mengindikasikan adanya potensi manfaat dalam meningkatkan efisiensi layanan dan kepuasan warga. Rekomendasi yang diberikan mencakup evaluasi dan adaptasi kebijakan yang berkelanjutan untuk mengoptimalkan pengelolaan keuangan daerah dan penyediaan layanan publik di Kabupaten Tulungagung.

ABSTRACT

The implementation of Regional Regulation Number 11 of 2023 concerning Local Taxes and Levies in Tulungagung District has significantly altered the management of public parking services. This regulation abolishes the subscription parking system and replaces it with a conventional ticket sales system. The accompanying procedural and technical changes aim to streamline operations and enhance revenue collection for the local government. This study investigates the juridical-sociological aspects of the implementation process, focusing on its impacts on local revenue, quality of public services, and citizen satisfaction. Through qualitative analysis involving primary data from interviews and secondary data from documentation and field observations, the research evaluates how the elimination of subscription parking has affected revenue generation and service provision. Key findings highlight a significant decline in revenue from subscription parking but indicate potential benefits in improving service efficiency and citizen satisfaction. Recommendations include continuous policy evaluation and adaptation to optimize regional

financial management and public service provision in Tulungagung District.

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Corresponding Author:

Name: Linda Setianingsih

Institution: Kimangun Sarkoro Street, Beji, Tulungagung, 66233

Email: lindasetia49@gmail.com

1. INTRODUCTION

The occurrence of the regime change of the New Order was caused by pressure to provide autonomy to the regions, starting in the Reform era in the late 1990s, which encouraged the public to become agents of quality development in Indonesia (Winarno, 2007). Regional autonomy is considered part of the political system that should provide opportunities for citizens to develop their creativity, making it a necessity in the era of globalization and improvement (Najib, 2014). The aim of regional autonomy is to improve governance in delivering services to the public and implementing development at the local level (Thahir, 2019).

Public policy is a series of decisions made by governmental bodies (administrations) to take or not take steps related to the needs of the wider community (Suwitri, 2008). This policy forms the basis for the government to choose actions and decisions that can become issues affecting various aspects of community life (Suaib et al., 2022). An ideal policy can create significant positive impacts in various areas of life, improving the overall quality of life of the community (Haridison, 2013).

The important role of public services is to provide quality services to the public and meet their needs (Akhyar, 2023). Public service remains a challenge that requires attention and comprehensive solutions, especially in Indonesia. The main issue evolving in public service is the low quality of service provided by government bureaucracy. Quality essentially involves providing the best service, which includes the attitude or manner in which officials satisfy the needs of customers or the public in a satisfactory manner (Nurdin, 2019). Quality in this context refers to all aspects that can meet customer expectations or needs (Sinambela, 2008). Low service quality is the first sign of possible failure in the service process.

Regions should be given authority to carry out various government affairs as household affairs (Lekipiouw, 2020), in accordance with the general provisions mandated in Law Number 23 of 2014 concerning Regional Government. This aims to ensure that regional autonomy can be implemented in accordance with its objectives. The implementation of decentralization has provided opportunities for provinces, districts, and cities to enhance creativity and innovation in their regional development, thus enabling decentralization to be implemented widely, effectively, and responsibly (Mardiasmo, 2021). Therefore, the role of the government is crucial here, especially in collecting state revenue. The government is optimistic about gradually achieving national development to improve

the welfare of the people, supported by the participation of all citizens. Active participation of all citizens is the key to the success of national development (Retno Sari Dewi et al., 2022).

With the implementation of regional autonomy in Indonesia, it is expected to encourage increased participation, initiative, and creativity of the community in development (Rikza, 2022). Throughout the regions, it is hoped that this will trigger more equitable development outcomes by leveraging the resources and potential available in each region (Budianta, 2010). Moreover, it is expected to enhance the allocation of productive resources by transferring public decisions to lower levels of government, which have more comprehensive information about local needs and conditions (Kuswandi, 2011). District and city governments implement autonomy by providing broad, tangible, proportional, and accountable authority.

With the autonomy or devolution of authority from the central government to local regions, each region has the right to formulate public policies that are suitable for its local needs and interests. For instance, in Tulungagung, regional autonomy grants local governments the authority to utilize resources wisely, prioritizing the interests of its community. This encourages the Tulungagung government to enhance local revenue by seeking financial sources to fund regional expenditures and promote development in the area. Effective and efficient infrastructure development and other projects can only be realized with sufficient and stable financial resources (Anik Iftitah, 2023).

Based on Regional Regulation Number 11 of 2023 concerning Local Taxes and Levies in Tulungagung District, on-street parking services involve providing parking services designated by the Regional Government in accordance with legislation. The longstanding concept of subscription parking has been replaced with a conventional ticketing method. The elimination of subscription parking rules has been adjusted in accordance with Tulungagung Regional Regulation Number 11 of 2023 concerning local taxes and levies. Article 1, paragraph 54 of this regulation explains that Local Levies, or Retribution, are payments charged by the district for specific services or permits provided or granted by the Regional Government for the benefit of individuals or entities.

2. LITERATURE REVIEW

2.1 *Regional Autonomy*

The principle of regional autonomy grants local governments the authority to manage regional affairs according to local needs and interests. This aims to enhance community participation in local development and bring decision-making closer to those directly affected. According to Law Number 23 of 2014 concerning Regional Governments, regional autonomy in Indonesia is expected to stimulate innovation and creativity in resource management and development (Christia & Ispriyarso, 2019).

2.2 *Public Policy*

Public policy refers to a series of decisions made by governments to address issues related to the interests of the general public (Widodo, 2021). Public policy plays a crucial role in regulating the use of public resources and directing national and regional development. The implementation of public policy at the local level, as seen in the case of Regional Regulation Number 11 of 2023 concerning Local Taxes and Levies in Tulungagung, exemplifies how policies can directly impact the lives of local communities.

2.3 *Implementation of Regional Regulation Number 11 of 2023*

Regional Regulation Number 11 of 2023 concerning Local Taxes and Levies in Tulungagung regulates the elimination of subscription parking systems and introduces ticketing as a new method. The implementation of this policy involves technical and procedural processes that need evaluation to assess its effectiveness in enhancing local revenue (PAD) and its impact on the quality of public services and community satisfaction.

3. METHODS

3.1 Research Type

The type of research conducted by the author is juridical-sociological research. This research combines a juridical approach, focusing on the analysis of applicable regulations and laws, with a sociological approach that considers the social, economic, and policy impacts on the local community. This approach allows researchers not only to understand the formal implementation of a policy (such as Regional Regulation Number 11 of 2023 in Tulungagung) but also how the policy influences behavior patterns and social interactions within the local community.

3.2 Research Location and Time

To complete this scholarly journal, the author conducted research at the Regional Revenue Agency of Tulungagung and among parking attendants in Tulungagung. The research was carried out in July.

3.3 Types and Sources of Data

The sources and types of data used in this research are as follows:

1. Primary Data: The author collected data directly from respondents through interviews to obtain their opinions.
2. Secondary Data: Data obtained from reviewing books, regulations, and other relevant information related to the research problem, sourced from relevant institutions or agencies.

3.4 Data Collection Techniques

To obtain the necessary data for the research foundation, the author employed four methods of data collection from the field:

1. Observation: Direct observation of events in the field, useful for strengthening the existing data (Moleong, 2010).
2. Questionnaire: A data collection technique where the author provided a list of questions to be answered by respondents (Djajanegara, 2019), specifically the residents of Tulungagung District.
3. Interview: Used as a data collection technique for preliminary studies to identify the issues to be researched (Data, 2014). This technique depends on the knowledge and beliefs of individuals, can be structured or unstructured, and can be conducted face-to-face or via telephone.
4. Documentation: A method of data collection by gathering various available documents (Wijaya, 2018).

3.5 Data Analysis Techniques

In data analysis, a qualitative descriptive approach was used. The researcher identified patterns and main themes emerging from in-depth interviews with respondents. This method provided a deep understanding of individuals' perceptions and experiences related to the implementation of Regional Regulation Number 11 of 2023 in Tulungagung, enabling the researcher to depict in detail how the policy affects daily interactions and public perceptions of the services provided.

4. RESULTS AND DISCUSSION

4.1 Implementation Process of Regional Regulation No. 11 of 2023

The ability of regions to finance overall governance operations, public services, and regional development is relatively limited. Therefore, it is important to optimize the available resources. To support this goal, the government has issued a series of regulations and policies in the field of regional taxation and local levies, including their implementing regulations.

The juridical implementation process of Regional Regulation (Perda) No. 11 of 2023 concerning regional taxes and levies in Tulungagung District involves several important steps in accordance with the prevailing legal procedures in Indonesia. Firstly, the Perda is drafted and discussed in the Regional People's Representative Council (DPRD) of Tulungagung District and subsequently approved in a plenary session. Once approved, the Perda is enacted and officially published to ensure transparency and accessibility of information to the public and relevant stakeholders. Following its enactment, the local government conducts socialization to the community and related stakeholders to provide understanding about the content, objectives, and implications of the Perda. The implementation of the Perda commences according to the predetermined schedule, where the local government executes various policies and actions in accordance with the provisions stipulated in the Perda (HANANTO, n.d.).

During the implementation process, regular supervision and monitoring are conducted to ensure that the implementation of Regional Regulation (Perda) No. 11 of 2023 proceeds as expected and meets the established standards. Periodic evaluations are also carried out to assess the impact of the Perda on the community and public services. If necessary, the Perda can be revised or adjusted in response to conditions and changes occurring in the field, while adhering to the procedures established by applicable laws and regulations (Adinarido, 2017).

Thus, the implementation process of Perda No. 11 of 2023 in Tulungagung aims to effectively regulate regional governance and ensure sustainability and fairness in local government administration. This process is crucial to ensure that regional taxes and levies are managed effectively, transparently, and in accordance with the applicable legal provisions in Tulungagung District.

Table 1. Local Revenue of Tulungagung District

Title	Target	Realization of targets during 2023			
Parking Fees on Public Roadside	7.887.765.500,00	7.135.993.000,00	686.292.500,00	7.822.285.500,00	99,17
Subscription Parking	7.814.505.000,00	7.082.692.500,00	679.830.000,00	7.762.552.500,00	99,33

Non-Subscription Parking	73.264.500,00	53.300.500,00	6.462.500,00	59.763.000,00	81,57
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Source: Local Revenue of Tulungagung Regency 2023

The table above shows the Local Revenue (PAD) of Tulungagung Regency from two types of parking fees, namely subscription-based parking and non-subscription parking, along with budget targets for specific years within the measured period.

Sonny Jatmiko S.H., who serves as the Head of Assessment and Examination, provided a detailed evaluation in June 2024 regarding the achievement of revenue targets from public street parking fees for the fiscal year 2024. In his statement, he revealed that out of the set target of 1.5 billion IDR, the revenue realization in the first half of this year reached 451 million IDR. This indicates that the current revenue achievement has reached 29% of the total target set for the year. His statement provides a clear picture of the progress in achieving the local revenue target in managing parking fees on public streets.

Sonny Jatmiko S.H., Head of Assessment and Examination, also expressed his hope that by implementation in 2025, public street parking fees will be fully implemented and accepted by all members of society, regardless of their social and economic backgrounds. His statement reflects confidence in the policy's success in creating an equitable and inclusive parking system, supporting better transportation management and efficient public services in Tulungagung Regency.

1. What procedural and technical changes have been made regarding the elimination of subscription parking?

In implementing the elimination of subscription parking, procedural changes involve several important steps to ensure effective transition and compliance with applicable regulations. These steps include the development of new procedures for the submission and evaluation of parking applications, which involve improved collection of applicant information and more thorough analysis of submitted applications.

Furthermore, Sonny Jatmiko S.H. explained that prior to the elimination of subscription parking, the process of paying parking taxes was done concurrently with the annual tax payments at Samsat. However, with the elimination of the subscription parking system, a significant change has occurred where the system has been updated. Currently, the public can pay parking taxes directly at the collection points using ticketing methods. This change aims not only to improve efficiency in the payment process but also to provide greater convenience for the public in fulfilling their parking tax obligations.

2. Impact of Eliminating Subscription Parking on Regional Own-Source Revenue

The elimination of subscription parking has a significant impact on Regional Own-Source Revenue (PAD). This change not only affects the revenue from the parking sector but also has the potential to reshape the overall management policies of regional revenue. The impact includes adjusting the budget strategies of the regional government, reallocating financial resources to support various development programs and projects, and reassessing the needs and priorities at the local level (Pahlevi, 2023). These changes underscore the need for adaptation and adjustment in regional financial management to address the challenges posed after the elimination of the subscription parking system.

Additionally, Sonny Jatmiko S.H., serving as the Head of Assessment and Inspection, explained that the impact of eliminating subscription parking on Regional Own-Source Revenue (PAD) has brought significant changes to the regional finances. Previously, PAD from subscription

parking amounted to approximately 6 billion per year, but after the elimination policy was implemented, this revenue drastically dropped to only around 1.5 billion per year. This change not only directly affects the regional budget but also highlights the importance of more effective financial resource management strategies in the future. However, there is hope that the remaining revenue from 2023 can still provide beneficial financial support for the region in 2024, albeit on a more limited scale.

3. How Does the Change in Parking System Influence Public Service and Citizen Satisfaction

The change in the parking system has had a significant impact on public service and overall citizen satisfaction. With the elimination of subscription-based parking, the interaction between parking attendants and the public has become more intensive at the payment locations. This affects the way parking attendants provide service to users, as well as influencing the overall experience of the community in their daily transactions (Hardiyansyah, 2018)

Public responses to these changes vary greatly. Some members of the public feel aided by the new conveniences, such as the elimination of parking taxes for motorcycles outside the city center, which can enhance their satisfaction. However, it cannot be overlooked that there are also dissatisfied individuals, especially those who experience friction with parking attendants or face unexpected increases in parking fees.

Several reports indicate a tendency among parking attendants to demand fees exceeding the official rates, typically differing by 5 to 10 thousand Indonesian Rupiah. As a result, approximately 35% of the public have had negative experiences due to these actions. However, on the flip side of these changes, there are positive responses from some members of the public. For instance, some feel assisted by the elimination of parking taxes for motorcycles outside the city center, even if they own more than one motorcycle. This illustrates that the implementation of new parking policies has complex implications for public service and public perceptions of the effectiveness of these policies.

Regarding the responses from several parking attendants in Tulungagung who have different views on the parking system changes, here is their breakdown:

Mr. Mulyono, who works at the TT intersection west, reveals that despite only enforcing the rules set by the local government, they often encounter friction with residents who do not fully understand the new regulations. He states that better communication and socialization about the new policies could reduce tension between parking attendants and the public.

Mr. Sudi, a parking attendant in front of Weringin, feels that his job has become more complicated after the implementation of the new parking system. As part of his daily target to sell a minimum of 200 tickets, he feels increased pressure to meet these numbers. This indicates that an evaluation of realistic targets is necessary to maintain the quality of service to the public.

Mr. Santoso gives a general response, implying that he also faces similar challenges with his colleagues. This uniform experience reflects that changes in parking policies affect all parking attendants simultaneously, both in terms of public response and in achieving set targets.

Thus, the experiences of these three parking attendants indicate that adapting to parking policy changes requires effective communication strategies and more efficient management to ensure optimal public service and greater public satisfaction.

5. CONCLUSION

In this study, the implementation of Regional Regulation No. 11 of 2023 regarding Parking Management in Tulungagung District shows significant impacts on Local Revenue (Pendapatan Asli Daerah, PAD) and the quality of public services. The research highlights several key points. It indicates that the implementation of this regulation was conducted in compliance with applicable legal procedures, from drafting to public awareness campaigns. Significant changes in administrative and technical procedures, such as the elimination of subscription parking systems and the introduction of tickets as a new method, were implemented to enhance efficiency and responsiveness of public services.

The impact on Local Revenue (PAD) is quite noticeable, as the removal of subscription parking resulted in a significant decrease in parking sector revenue. However, this has prompted a reevaluation of local financial strategies. Additionally, the change in the parking system has affected interactions between parking attendants and the public, as well as the overall experience in daily transactions. Public responses to these changes vary, ranging from positive experiences to concerns about unexpected costs.

This research provides a deeper understanding of how local policies can directly influence the local economy and the quality of life of the community. The implications of these findings underscore the importance of adaptation and adjustment in public policies to achieve a balance between economic interests and community well-being within the context of regional autonomy.

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BIOGRAPHIES OF AUTHORS

	<p>LINDA SETIANINGSIH     As a student of Law at the Faculty of Law, University of Tulungagung, my research interests focus on legal issues relevant to technological advancements, human rights protection, social justice, and legal policy reforms aimed at enhancing access to justice for the broader community. Email: lindasetia49@gmail.com</p>
	<p>BAGUS SETIYO PURNOMO    I am a student at Tulungagung University, Faculty of Law. In this research, I will focus on the policies of the Tulungagung government regarding the successful implementation of Regional Regulation No. 11 of 2023. Email : bagussetiyopurnomo023@gmail.com</p>