

ABSTRACT

This study aims to legally examine the regulation of billboard permits in the regions of Cirebon City and Cirebon Regency, as well as to analyze their implementation in relation to regional tax revenue. The study also identifies legal obstacles that hinder the optimization of billboard tax contributions and proposes applicable legal solutions. The findings indicate that the legal regulation of billboard permits in both regions has been arranged systematically and hierarchically, from national to regional regulations, and is substantively sufficient as a legal foundation for the administration and collection of billboard taxes.

In its implementation, the policy on granting billboard permits has been carried out through licensing and supervisory mechanisms. However, it still faces challenges such as the high number of illegal billboards and the low level of compliance from business actors in fulfilling their tax obligations. Nevertheless, billboard contributions to regional tax revenue remain significant.

The main legal obstacles encountered include: the lack of integration among Regional Regulations (Perda), weak administrative sanctions that fail to create a deterrent effect, the absence of an integrated legal and administrative database for billboards, and insufficient legal outreach and education for taxpayers. Therefore, the proposed legal solutions include: harmonization and revision of regional regulations, strengthening of sanction mechanisms and law enforcement, development of an integrated billboard data system (One Map Reklame), and enhanced education and partnerships with business actors. With the implementation of these solutions, it is expected that the optimization of billboard tax contributions to Local Own-Source Revenue (PAD) can be achieved effectively and sustainably.

Keywords: Billboard Permit, Regional Tax, Regional Regulation, Cirebon City and Regency.