

## RINGKASAN

**Maijul Sabri 210510371 Analisis Penetapan Tersangka Dalam Kasus Korupsi Pajak Penerangan Jalan di Kota Lhokseumawe (Dr. Anita, S.H., M.H dan Dr. Ummi Kalsum, S.H., M.H)**

Penetapan tersangka merupakan tahap awal dalam penegakan hukum pidana yang dilakukan berdasarkan bukti permulaan yang cukup. Dalam kasus korupsi Pajak Penerangan Jalan (PPJ) di Kota Lhokseumawe yang melibatkan empat pejabat dengan kerugian negara sebesar Rp3,1 miliar, terjadi perbedaan putusan antara Pengadilan Tipikor Banda Aceh yang membebaskan terdakwa dan Mahkamah Agung yang menyatakan bersalah. Perbedaan ini menimbulkan pertanyaan mengenai kesesuaian proses penetapan tersangka dengan ketentuan hukum yang berlaku. Oleh karena itu, penelitian ini bertujuan untuk menganalisis proses penetapan tersangka dalam kasus korupsi pajak penerangan jalan di Kota Lhokseumawe serta menilai kesesuaiannya dengan peraturan perundang-undangan.

Penelitian ini merupakan jenis penelitian yuridis normatif dengan pendekatan undang-undang. Data diperoleh dari sumber sekunder berupa bahan hukum primer, bahan hukum sekunder, dan bahan hukum tersier yang dianalisis secara kualitatif.

Hasil penelitian menunjukkan bahwa penetapan tersangka kasus korupsi Pajak Penerangan Jalan di Kota Lhokseumawe didasarkan pada bukti permulaan yang sah, seperti dokumen pencairan insentif tanpa dasar hukum, hasil audit BPKP Aceh dengan kerugian Rp3,1 miliar, keterangan saksi, dan temuan intelijen kejaksaan. Prosesnya meliputi tahapan penyelidikan hingga penyidikan sesuai ketentuan KUHAP, dan dengan terpenuhinya minimal dua alat bukti, Kejaksaan Negeri Lhokseumawe menetapkan lima pejabat aktif dan mantan pejabat BPKD sebagai tersangka pada 12 Oktober 2023.

Berdasarkan hasil penelitian, dapat disimpulkan bahwa proses penetapan tersangka kasus korupsi pajak penerangan jalan di Kota Lhokseumawe telah sesuai dengan ketentuan Pasal 184 dan Pasal 25 KUHAP, serta pasal 2 ayat (1) dan Pasal 3 jo Pasal 18 UU Tipikor, karena telah memenuhi syarat minimal dua alat bukti yang sah, dilakukan melalui gelar perkara, dan dilandasi prinsip akuntabilitas serta prosedur hukum yang berlaku. Oleh karena itu, Pemerintah Kota Lhokseumawe disarankan memperkuat tata kelola keuangan daerah, khususnya pengelolaan Pajak Penerangan Jalan (PPJ), dengan menekankan transparansi, akuntabilitas, dan kepatuhan regulasi.

**Kata Kunci** : *Penetapan Tersangka, Tindak Pidana Korupsi, Pajak Penerangan Jalan, Kota Lhokseumawe*

## SUMMARY

**Maijul Sabri 210510371** *Analysis of Suspect Determination in The Case of Street Lighting Tax Corruption In Lhokseumawe City*  
(Dr. Anita, S.H., M.H and Dr. Ummi Kalsum, S.H., M.H)

*The naming of suspects is the initial stage in criminal law enforcement, which is carried out based on sufficient preliminary evidence. In the case of corruption involving road lighting tax in the city of Lhokseumawe, which involved for officials and caused state losses of Rp3,1 billion, there was a difference in the verdicts between the Banda Aceh Corruption Court, which acquitted the defendants, and the Supreme Court, which found the guilty. This discrepancy raises questions about the appropriateness of the suspect designation process in accordance with applicable legal provisions. Therefore, this study aims to analyze the suspect designation process in the road lighting tax corruption case in Lhokseumawe City and assess its compliance with laws and regulations.*

*This research is a type of normative legal research with a legislative approach. Data was obtained from secondary sources in the form of primary legal materials, secondary legal materials, and tertiary legal materials, which were analyzed qualitative.*

*The results of the investigation show that the naming of suspects in the Lhokseumawe Street Lighting Tax corruption case was based on valid preliminary evidence, such as documents relating to the disbursement of incentives without legal basis, the results of an audit by the Aceh Provincial Audit Board showing losses of Rp3.1 billion, witness statements, and findings from the prosecutor's intelligence unit. The process included stages of investigation and examination in accordance with the provisions of the Criminal Procedure Code, and with at least two pieces of evidence, the Lhokseumawe District Attorney's Office named five active and former officials of the Regional Financial Management Agency as suspects on October 12, 2023.*

*Based on the results of the investigation, it can be concluded that the process of naming suspects in the street lighting tax corruption case in Lhokseumawe City was in accordance with the provisions of Articles 184 and 25 of the Criminal Procedure Code, as well as Article 2 paragraph (1) and Article 3 in conjunction with Article 18 of the Corruption Eradication Law, because it fulfilled the minimum requirement of two pieces of valid evidence, was carried out through a case hearing, and based on the principles of accountability and applicable legal procedures. Therefore, the Lhokseumawe City Government is advised to strengthen regional financial management, particularly the management of Street Lighting Tax, by emphasizing transparency, accountability, and regulatory compliance.*

**Keywords :** *Designation of Suspects, Corruption Crimes, Street Lighting Tax, Lhokseumawe City*