RINGKASAN

NADIA HALIZA DALIMUNTE
NIM 220510190

Pelaksanaan Program Parkir Berlangganan Menurut Peraturan Daerah Kota Medan Nomor 1 Tahun 2024 Tentang Pajak Daerah dan Retribusi Daerah
(Muhibuddin, S.H., M.Hum Dan Tri Widya Kurniasari, S.H., M.Hum)

Pelaksanaan Program Parkir Berlangganan Menurut Peraturan Daerah Kota Medan Nomor 1 Tahun 2024 tentang Pajak Daerah dan Retribusi Daerah. Program ini merupakan inovasi dalam pengelolaan parkir melalui sistem berlangganan berbasis barcode yang bertujuan memberikan kemudahan pelayanan, meningkatkan ketertiban parkir, serta mendukung Pendapatan Asli Daerah (PAD). Namun, dalam pelaksanaannya masih ditemukan pembayaran langsung kepada juru parkir, kendala penggunaan barcode, dan pengawasan yang belum optimal.

Metode penelitian yang digunakan adalah penelitian hukum kualitatif dengan pendekatan yuridis-empiris dan sifat deskriptif. Data diperoleh melalui penelitian kepustakaan dan penelitian lapangan dengan teknik wawancara, observasi, dan dokumentasi. Data dianalisis secara kualitatif berdasarkan ketentuan hukum dan kondisi yang ditemukan di lapangan.

Hasil penelitian menunjukkan bahwa Program Parkir Berlangganan secara normatif, pengaturan pajak dan retribusi memiliki dasar hukum yang kuat melalui Undang-Undang Nomor 1 Tahun 20022, PP Nomor 35 Tahun 2023, dan Perda Kota Medan Nomor 1 Tahun 2024, Namun implementasinya belum optimal. Program belum menunjukan keberlanjutan dan keberhasilan maksimal dalam meningkatkan PAD, Program tidak lagi diberlakukan dilapangan, terdapat kendala operasional, dan data penerimaan khusus program belum tersedia untuk membuktikan kontribusinya. Hambatan yang ditemukan meliputi kurangnya pemahaman dan pelatihan juru parkir, ketidakjelasan penghasilan juru parkir, pembayaran di luar sistem, lemahnya pengawasan, serta kepastian hukum kelanjutan program.

Saran penelitian ini menunjukkan bahwa Program Parkir Berlangganan di Kota Medan belum terlaksana secara optimal. Pemerintah Kota Medan perlu melakukan evaluasi dan memberikan kepastian mengenai keberlanjutan program, meningkatkan pelatihan dan pengawasan juru parkir, memperjelas mekanisme penghasilan, serta menyediakan data penerimaan yang dapat mengukur peran program terhadap Pendapatan Asli Daerah**.**

Kata Kunci: Pelaksanaan, Parkir, Berlangganan, PAD, Retribusi, Daerah, Peraturan.

SUMMARY

NADIA HALIZA DALIMUNTE
NIM 220510190

"The Implementation Of The Subscription Parking Program According To Medan City Regional Regulation Number 1 Of 2024 Concening Regional Taxes and Regional Retributions"
(Muhibuddin, S.H., M.Hum and Tri Widya Kurniasari, S.H., M.Hum)

This research examines the implementation of the Subscription Parking Program according to Medan City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions. This program is an innovation in parking management through a barcode-based subscription system aimed at providing convenience in parking services, improving parking order, and supporting Regional Original Revenue (PAD). However, its implementation still faces several problems, including direct payments to parking attendants, difficulties in using barcodes, and inadequate supervision.

The research method used is qualitative legal research with an empirical juridical approach and a descriptive research design. Data were obtained through library research and field research using interviews, observations, and documentation. The data were analyzed qualitatively based on applicable legal provisions and the conditions found in the field.

The research findings indicate that, normatively, regional tax and retribution regulations have a strong legal foundation under Law Number 1 of 2022, Government Regulation Number 35 of 2023, and Medan City Regional Regulation Number 1 of 2024. However, the implementation of the Subscription Parking Program has not been optimal. The program has not demonstrated sustainability or maximum success in increasing Regional Original Revenue and is no longer being implemented in the field. Operational obstacles remain, and specific revenue data for the program are unavailable to establish its contribution. The obstacles include insufficient understanding and training among parking attendants, unclear income arrangements, payments outside the official system, inadequate supervision, and uncertainty regarding the program's continuation.

This study suggests that the Medan City Government should evaluate the Subscription Parking Program and provide certainty regarding its continuation. Furthermore, the government should improve parking attendants' training and supervision, clarify their income mechanisms, and provide revenue data to measure the program's role in supporting Regional Original Revenue (PAD).

Keywords: Implementation, Parking, Subscription, Regional Original Revenue, Regional, Retribution, Regulation.