

ABSTRACT

Regional Original Revenue (PAD) is a necessary source of revenue for the region. The largest revenue from PAD comes from local taxes including street lighting tax, billboard tax and PBB-P2 which is used to implement regional autonomy over decentralization.

This study aims to determine the effectiveness of taxes and the effect of street lighting taxes, billboard taxes and PBB-P2 on PAD in Bandung City. This research was conducted at BAPENDA Bandung City for the period 2017 to 2021. The method used is a quantitative method of 60 samples consisting of January-December in 2017-2021. The data in this study used descriptive statistical analysis and multiple linear regression through SPSS 26 software.

The results of this study can be concluded that the effectiveness of street lighting tax revenue, billboard tax and PBB-P2 in 2017 to 2021 that the level of effectiveness includes effective criteria. This indicates that the tax received reaches the target. As well as simultaneously affecting PAD, partially street lighting tax and PBB-P2 affect PAD, while billboard tax does not affect PAD.

Keywords: *Streetlighting Tax, Advertising Tax, Rural and Urban Land and Building Tax (PBB-P2), Local Revenue*