

IMPLEMENTATION OF LAW NUMBER 01 OF 2024 CONCERNING TAXES ON NON-METALLIC MINERALS AND ROCKS. (STUDY IN PASAR SELUMA VILLAGE, SOUTH SELUMA DISTRICT, SELUMA REGENCY)

Faizal Susanto¹, Mulyadi Gembar², Henny Aprianty³

^{1,2,3} Universitas Prof. Dr. Hazairin, SH

Corresponding Author Email: faizlsusanto@gmail.com

ABSTRACT

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This research aims to find out how to implement tax policies on non-metallic minerals and rocks. The method used is descriptive qualitative using the theory of Van Meter and Van Horn (1975), defining Policy Implementation, as actions used by either individuals or groups, groups of government officials or the private sector, which are directed towards achieving a goal that has been outlined in an ongoing policy decision. Linearly from public policy, implementer policy performance. This qualitative descriptive method is used for what is carried out with the main aim of creating an objective picture or description of a situation, in this case, to see a picture of role conflict and intra-role conflict. The reason for choosing qualitative descriptive is knowing the constraints or obstacles to the results of this research. More implementation it is easy to get conclusions regarding the issue of distributing Policy Implementation of Law Number 01 of 2024 Tax on Non-Metal Minerals and Rocks The tax collection policy for non-metallic minerals and rocks is generally seen from a psychological perspective, namely consultations, services and inspections run well for tax compliance. Taxes used to increase from previous years, this is known from the realization of the targets set and there is an increase in realization every year.

1. INTRODUCTION

Seluma Regency is one of the districts with very abundant natural resources today so it produces natural resources (natural resources) that are quite abundant and require proper management to be able to take these products properly without having to damage the surrounding environment. Such as the existence of mines in coastal areas, for example, sand mines, are very much because sand sources are quite abundant in Seluma Regency, surrounded by large rivers and tributaries, and also in coastal areas contain a lot of sand that is very easy to mine with the community. Therefore the contribution given is in the form of how many percent of the tax received by the Seluma regional government, which is stated in Article 6;

1. The basis for the imposition of PBB-P2 as intended in Article 5 paragraph (1) is set at a minimum of 20% (twenty percent) and a maximum of 100% (one hundred percent) of the NJOP after deducting the non-taxable NJOP.
2. The amount of NJOP percentage as intended in paragraph (1) for the PBB-P2 object group is determined by taking into account, including:
 - a. increase in NJOP as a result of the assessment;
 - b. form of utilization of tax objects; and/or
 - c. Clusters of NJOP
3. Further provisions regarding the amount of the percentage as intended in paragraph (1) and

considerations as intended in paragraph (2) are regulated in the Regent Regulation.

Article 7

1. PBB-P2 tariff set at 0.5%
2. The PBB-P2 tariff as intended in paragraph (1) in the form of food and livestock production land is set at 0.2%

Excavation materials are grouped into 3 types, namely excavation materials of groups A, B, and C (by Law Number 11 of 1967). Group C Excavation Materials is a mining business in the form of land quarries, sand, limestone, mountain stones, gravel, marble, kaolin, and granite.

The above phenomenon is also supported by Financial Statement data which states that the original revenue of districts and cities has a realization that has not reached the set target, which is the impact of relatively low compliance and awareness of taxpayers. This results in the sources of revenue received by the regions not reaching the target, and greatly affects the Regional Original Revenue (PAD) because the role and contribution to the PAD is obtained from the sources of revenue in the region, where the management is handed over to the region itself in carrying out regional development and the sources of revenue that determine the implementation of development in the

region, namely taxes regions (Mulyadi and Nawangsasi, 2020)

Based on observations in the field, the local government's policy in making decisions regarding mineral and non-rock (sand) taxes in South Seluma District, Seluma Regency is less than optimal and not by applicable regulations. Therefore, the researcher is interested in researching "The Implementation of the Non-Metallic Minerals and Rocks Tax Policy. in Seluma District, south of Seluma Regency."

The purpose of this study is to implement the tax policy on non-metallic minerals and rocks. in Seluma Market Village, South Seluma District, Seluma Regency.

Van Meter and Van Horn (1975), define Policy Implementation, which is an action used by either individuals or groups, groups of government or private officials, which is directed to achieve a goal that has been outlined in a policy decision that runs linearly from public policy, policy performance implementer.

2. METHODS

This study uses a qualitative research method with a descriptive approach. The type of qualitative descriptive research is a type of research with the process of obtaining data as it is. Qualitative research is a truth that is dynamic and can be found through in-depth study or facing it directly. Descriptive research is research that is intended to investigate a condition, circumstance, or other event and then the results will be presented in the form of a research report (Arikunto 2019).

3. RESULTS AND DISCUSSION

1. Aspects of Standards and Policy Objectives

To find out, the researcher asked questions of the informants. The questions asked of the informants are as follows:

"What do you think about the attitude of the implementers of Policy Implementation in the Policy Implementation Standards of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks?"

Bapak Suparjoh, S.Sos, M.S.i as the Head of Bapenda of Seluma Regency:

"In my opinion as the head of the BAPENDA office, the implementation attitude towards the goal standards is good, the service has met the SOP rules of Bapenda in serving the tax-abiding community by implementing honest, integrity, professional, and responsive services in providing a service to the community that is obedient in paying taxes"

The same thing was said by Mrs. Dra. Mawatul Asia, as the Secretary of the Seluma Regency Bapenda said: *"In my opinion, as the Secretary of BAPENDA, the implementation of the standards and objectives carried out is good because the implementation has implemented the BAPENDA SOP, namely; Honesty, integrity, professionalism, and responsiveness, this makes the implementing agents stricter and more disciplined"*

Then Mr. Lizah Aprinto, Se as the Head of the General and Personnel Subdivision of the Seluma Regency Bapenda said that:

"The direction of the implementers' attitude towards the Standards and objectives of the implementation of the Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks policy at the Seluma Regency BAPENDA Office is carried out quickly, easily, accurately, transparently, efficiently, effectively, and accountably."

2. Resource Aspects

To find out how the staff resources of the BAPENDA office are related in responding to the Implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks tax, the researcher asked questions to the informants. The role submitted to the informant is as follows:

What do you think of the relevant BAPENDA office staff in responding to the Implementation of Law Number 01 of 2024 regarding the Non-Metallic Minerals and Rocks tax?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"BAPENDA Seluma Regency responds well to the Implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax and its derivative regulations, whereas with Number 5 of 2024 concerning guidelines for determining the value of groundwater acquisition which is a derivative of Law No. 20 of 2017 concerning the determination of groundwater acquisition value makes it easier to manage taxes,"

What Mrs. Dra. Mawatul Asia as the Secretary of BAPENDA Seluma Regency said:

"Responding to, responding to, the implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax is a mining tax that has been officially and protected by law"

Then Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of BAPENDA Seluma Regency said:

"BAPENDA Feels the benefits of existing resources based on Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks taxes which regulates existing regional taxes have a good impact on the taxpayer community"

Furthermore, Mrs. Yulian Sulestri, Se as the Head of Bookkeeping and Reporting of Seluma Regency said:

"Employees support the Implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax because it will facilitate the management of the Tax payment process".

Finally, Mr. Aga Saputra, S.AP as the staff of the Seluma Regency BAPENDA billing division said:

"BAPENDA Seluma Regency feels the benefits of policy implementation from Law Number 01 of 2024 together with derivatives to provide convenience for the taxpayer community to make the community more compliant and secure in paying taxes."

From the statements of the informants above, it can be concluded that BAPENDA Seluma Regency responds well in implementing its policies contained in Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax and its derivative

regulations, where Law number 05 of 2024 concerning Guidelines for Determining the Value of Groundwater Acquisition is a derivative of the Law on Non-Metallic Minerals and Rocks Tax, providing convenience to the taxpayer community in managing tax payments.

Time budget pressure is a situation that shows that the auditor is required to be efficient with the time budget that has been prepared or there is a discussion of budget time that is very tight and rigid. Time budget pressure can also be interpreted as pressure that arises from the limited resources available to complete the work, in this case, it is interpreted as the time given to complete the task.

To find out how the budget and time to implement the policy Implementation of Law number 01 of 2024 concerning the tax on Non-Metallic Minerals and Rocks at the Bapenda Office of Seluma regency, the researcher asked questions of the informant. The questions asked of the informants are as follows:

"What do you think about the budget and time for implementing the policy for the implementation of Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the Seluma Regency BAPENDA Office?"

Mr. Suparjoh, S.Sos, M.Si as the Head of the Seluma Regency BAPENDA Office said:

"With the implementation of Law Number 01 of 2024 concerning taxes on Non-Metallic Minerals and Rocks regarding the budget, it is very economical because the UUCP encourages investment with a simple taxation system so that the process of taxing activities has gone through its procedures."

Furthermore, Mrs. Dra. Mawatul Asia, S.Sos as the Secretary of BAPENDA Seluma Regency said:

"To carry out recipient services, of course, it must be supported with a sufficient budget, if in terms of public services that have minimum standard provisions ranging from human resources, equipment, targets, and facilities that must be present in the service process".

Then Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of BAPENDA Seluma Regency said:

"Of course, to be able to carry out recipient services, it must be supported by a sufficient budget, if public services that have minimum standard provisions starting from human resources, equipment, facilities, and infrastructure that must be present in the service process that we are doing."

The same thing was also said by Mrs. Yulian Sulestri, Se as the Head of Bookkeeping and Reporting of BAPENDA Seluma Regency:

"The budget and time for implementing the policy Implementation Policy for the Implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax, in BAPENDA Seluma Regency is pleased with a very budget-efficient budget because taxation that has met BAPENDA's SOPs will be more regular."

So, from the answers given by the informants above, it can be seen that the budget and time for the implementation of the Policy Implementation of Law Number 01 of 2024 concerning the Tax on Non-

Metallic Minerals and Rocks, BAPENDA Seluma Regency is pleased with the budget will be more economical because it has met the SOP.

Then to find out about policy resources in the form of funds or other intensives used in implementing the policy of implementing Law number 01 of 2024 concerning Policy Implementation at the Seluma Regency BAPENDA Office, the researcher proposed his role to the informant. The questions asked of the informants are as follows:

"What do you think about policy resources in the form of funds or other intensive resources used in implementing the Policy Implementation Policy Implementation of Law number 01 of 2024 concerning the Implementation of work policies in the Seluma Regency BAPENDA office?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"Policy resources in the form of other incentive funds are used in implementing the Policy Implementation Policy of Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the Seluma Regency BAPENDA Office to improve the business climate, improve the original and vertical policies that are mutually regulated."

The same thing was also said by Mrs. Dra. Mawatul Asia the Secretary of BAPENDA Seluma Regency:

"BAPENDA Seluma Regency has infiltrated Perbup Number 01 of 2024 concerning the provision of incentives for ease in paying taxes under the Capa Law, with this Perbup it is hoped that there will be an increase in investment value in Seluma Regency."

Then Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of Seluma Regency said:

"In terms of employee incentives for BAPENDA at this time, there is no difference in income allowances, which is still the same as other agencies."

Furthermore, Mrs. Yulian Sulestri, Se as the Head of Bookkeeping and Reporting of Seluma Regency said:

"Regarding the resources for the Implementation of the Policy of Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax, in the BAPENDA of Seluma Regency, Perbup Number 01 of 2024 has been prepared concerning the provision of incentives and convenience in paying taxes referring to the Mineral and Mineral Law. With this regulation, it will increase the value of work in Seluma Regency."

Finally, Mr. Aga Saputra, S.AP as the staff of the Seluma Regency BAPENDA billing division said:

"We staff are inspired that BAPENDA at this time does not have a salary allowance that is still the same as other related agencies."

3. Aspects of the characteristics of the implementing organization

Standard Operating Procedures (SOPs). SOPs are developed as an internal response to the limited time and resources of the implementers and the desire for uniformity in the work of complex and widespread organizations. To find out the standard Operational Procedure (SOP) in implementing/implementing the Tax Policy of Law number 01 of 2024 concerning taxes on non-metallic minerals and rocks at the Bapenda office of Seluma Regency, the researcher

asked questions to the informant. The questions asked are as follows:

"In your opinion, what is the Standard Operating Procedure (SOP) in implementing/implementing the policy of implementing Law number 01 of 2024 concerning Mineral and Mineral Resources at the Seluma Regency BAPENDA Office.?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"The Seluma Regent Regulation on the delegation of authority and forwarded in the form of a Bupsti Decree on Standard Operating Procedures (SOP) is a reference for the Seluma Regency BAPENDA in providing tax services."

The same thing was also said by Mrs. Dra. Mawatul Asia the Secretary of BAPENDA Seluma Regency:

"One of the goals of the birth of Law number 01 of 2024 concerning Minerba in public services is to cut overlapping regulations, certainty, convenience, and transparency in carrying out services. BAPENDA needs to make a Standard Operating Procedure (SOP) as an elaboration of existing regulations."

4. Communication Aspects between related organizations and an implementation activity

To find out about the consistency of the policy attitude of Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks at the BAPENDA office regarding the implementation of the policy, the researcher asked questions to the informants. Here are the questions that the researcher gave:

"What do you think about the implementation of the policy?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"BAPENDA Seluma Regency is very consistent in implementing it because it makes it very convenient for the community to pay taxes at BAPENDA Seluma Regency"

Furthermore, Mrs. Dra. Mawatul Asia as the Secretary of BAPENDA Seluma Regency said:

"What I know is that BAPENDA Seluma Regency is very consistent in implementing it because it provides great convenience for taxpayers who want to pay taxes at BAPENDA Seluma Regency at this time."

The same thing was said by Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of BAPENDA Seluma Regency:

"The Seluma Regency BAPENDA has now begun to implement the BAPENDA SOP, which is honest, integrity, professional, and responsive based on Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks, and the regulations on the descent of the Seluma Regency BAPENDA personnel have participated in various activities to improve both technical and technical knowledge."

5. Aspects of Disposition or Attitude of Implementers

To find out how about Law Number 01 of 2024 concerning Tax on Non-Metallic Minerals and Rocks in the Service BAPENDA Seluma Regency regarding personnel knowledge related to policy implementation, the researcher asked

questions to the informant. The questions asked by the researcher are as follows:

"What do you think about Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the BAPENDA office regarding the knowledge of personnel related to the implementers of the policy?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the BAPENDA Office regarding personnel knowledge related to the implementation of the policy at the time of the implementation of the procedure based on the BAPENDA SOP based on Law Number 01 of 2024 concerning Mineral and Mineral Tax and its derivative regulations, BAPENDA personnel of Seluma Regency have participated in various activities to improve both technical and technical knowledge."

Furthermore, Mrs. Dra. Mawatul Asia as the Secretary of BAPENDA Seluma Regency said:

"Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the BPKD Office is a derivative regulation, BAPENDA personnel of Seluma Regency have participated in various activities to improve both technical and technical knowledge, then regarding the knowledge of personnel related to the implementation of the policy at the beginning of the implementation of the BAPENDA SOP which is based on Law number 01 of 2024 concerning Mineral and Mineral Resources."

The same thing was said by Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of BAPENDA Seluma Regency:

"For now, the knowledge of BAPENDA Employees of Selum Regency about the implementation of Law Number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax in implementing the policy is quite good because almost all personnel have followed the Technical Guidance. Socialization and consultation on the implementation of Law Number 01 of 2024 concerning Mineral and Mineral taxes have carried out various processes and procedures and regulations, requirements to make it easier for us to provide explanations and service arrangements."

6. Environmental, Social, Economic and Political Aspects

To find out how the attitude of the BAPENDA Office towards conducive external environmental conditions in the Implementation of Policy Law number 01 of 2024 concerning Non-Metallic Mineral Tax and Assistance, the research submitted questions to the informal. The questions asked by the researcher are as follows:

"What do you think about the attitude of the BAPENDA service towards conducive external environmental conditions in implementing Law Policy number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax?"

Mr. Suparjoh, S.Sos, M.Si as the Head of BAPENDA Seluma Regency said:

"The attitude of BAPENDA Seluma Regency towards the external environment is conducive to the implementation of Law Number 01 of 2024 on Mineral and Mineral Tax. BAPENDA of Selum Regency. If we read and see the situation outside there is a rejection of the Mineral and Mineral Law, an application is made to the Supreme Court for the revocation of the Mineral and Mineral Law, but the result of the Supreme Court's decision is only recorded in several articles, This does not affect tax services."

Furthermore, Mrs. Dra. Mawatul Asia as the Secretary of BAPENDA Seluma Regency said:

"BAPENDA Seluma Regency as a public service remains consistent because public services must not stop even though we read and see the situation outside there is a rejection of the Mineral and Mineral Tax Law and an application has been made to the Supreme Court (MA) for the revocation of the Mineral and Mineral Tax Law, but the results of the Supreme Court's decision are only recorded in several articles. This does not affect tax services."

Then Mr. Lizah Aprianto, Se as the Head of the General and Personnel Subdivision of BAPENDA Seluma Regency said:

"To my knowledge, BAPENDA Regency as a tax service remains consistent because tax services must not stop even though we read and see the situation outside there is a rejection of the Mineral and Mineral Tax Law, and an application has been made to the Supreme Court (MA) of the Job Creation Law and replaced with this Mineral and Mineral Law, but the results of the Supreme Court's decision are only recorded in several articles. This does not affect the Mineral and Mineral Tax service."

DISCUSSION

1. Aspects of Policy Standards and objectives/policy measures and objectives

The performance of policy implementation is measured by the level of success and also the size and goals of policies that are realistic with the socio-culture that exists at the policy implementation level. When the size and goals are too ideal (utopus), then the policy will be difficult to implement. Van Meter and Van Horn have argued that to measure the performance of policy implementation, of course, by using certain standards and target targets that must be achieved by policy implementers, policy performance is an assessment of the level of achievement in a standard and target. Understanding the standards and targets for policy objectives is very important. Policy implementation will usually fail (frustrated) if the implementers (officials) are completely unaware of the standards and objectives of the policy. Policy standards and objectives are closely related to attitudes toward implementers. The direction of the attitude (disposition) of implementers towards policy standards and objectives is also a "crucial" thing. Implementers may become unsuccessful in implementing policies because they reject or do not understand what the purpose of a policy is.

2. Resource Aspects

Each stage of implementation demands that there are quality human resources by the work provided by the politically determined policies. Human beings are the most important resources in determining the success of a policy implementation, this is because the success of policy implementation is very dependent on the ability to utilize available resources, especially human resources. In addition to human resources, financial resources and time are important calculations in the success of policy implementation. Policy resources (policy resources) are no less important than communication. These policy resources must also be available to facilitate the administration of the implementation of a policy. These resources consist of funds or other intensive funds to facilitate the implementation of a policy. Lack of or limited funding or other intensiveness in policy implementation is a major contribution to the failure of policy implementation.

3. Aspects of the characteristics of the implementing organization

Regarding the Standard Operating Procedures (SOP) in implementing/implementing the Implementation Policy of Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the Seluma Regency BAPENDA Office, from the answers of the informants, it is known that BAPENDA needs to make a Standard Operating Procedure (SOP) as an elaboration of existing regulations. One of the goals of the birth of Law Number 01 of 2024 concerning Mineral and Mineral Tax in terms of public services is to cut overlapping regulations, certainty, convenience, and transparency in carrying out services.

4. Aspects of communication between related organizations and an implementation activity

Regarding the Implementation of the Policy on the Implementation of Law number 01 of 2024 concerning Mineral and Mineral Tax at the Seluma Regency BAPENDA office regarding personnel knowledge related to the implementation of the policy, from the explanations of the informants, it can be concluded that Seluma Regency BAPENDA personnel have participated in various activities to increase both technical and non-technical knowledge. This knowledge addition activity is carried out both offline and online. To continue to improve knowledge and service quality, BAPENDA intensively conducts OPD coordination meetings related to the discussion of the implementation of the Mineral and Mineral Tax Law and its derivative regulations.

5. Aspects of Disposition or attitude of the implementers

In the opinion of Van Meter and Van Horn: "the attitude of acceptance or rejection from the policy implementing agency will greatly determine the success or failure in the implementation of public policy. This is very likely to happen because the policy that will be implemented is not the result of a formulation of citizens who will know very well a problem and the problems they feel. But public policy is usually top-down which is very likely that

decision-makers do not know or even are unable to touch the needs, desires or problems that must be solved". Their attitude is influenced by the presence of a view of a policy by looking at the influence of the policy on their interests. Policy implementation begins with screening (*Implementors*) within the scope of the policy being implemented. Three types of response elements can affect their ability and willingness to implement a policy, including first, knowledge (*cognition*), *comprehension*, and *understanding* of the policy. Second, the direction of their response whether to acceptance, neutrality, and *rejection*, and third, the agency to the policy. An understanding of the general intent of a standard and policy objectives is important. Because, however, successful policy implementation, may fail (frustrated) when the implementers (officials) are not fully aware of the policy standards and objectives. The direction of the disposition of implementers towards policy standards and objectives is also "crucial". Implementers may fail to implement policies because they reject what is the purpose of a policy. On the contrary, widespread and deep acceptance of policy standards and objectives among those responsible for implementing the policy is a great potential for the success of policy implementation. Ultimately, the intensity of the disposition of implementers can affect the implementation (*performance*) of the policy. The lack or limited intensity of this disposition will lead to the failure of policy implementation.

6. Environmental, Social, Economic and Political Aspects

Regarding the attitude of the BAPENDA office towards conducive external environmental conditions in the Implementation of Policy Law number 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax, from the answers of the informants, it can be concluded that the following is the attitude of BAPENDA Seluma Regency.

SUGGESTION

The suggestions that the researcher can convey are as follows:

The implementation of the policy for the implementation of Law No. 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the Regional Revenue Agency Office of Seluma Regency is quite good, in the future it is hoped that institutions that are directly related to the implementation of Law No. 01 of 2024 concerning Non-Metallic Minerals and Rocks Tax at the Regional Revenue Agency Office must try their best to improve their performance so that the Non-Metallic Minerals and Rocks Tax Law program can be implemented properly and correctly in the future.

- 1) Can improve taxpayers' information about taxes on non-metallic minerals and rocks must be disseminated through television, newspapers, and others, and supervision must be strengthened in the field such as conducting surprise inspections (*sidak*) to find out the actual production results of each taxpayer.
- 2) Making innovations/breakthroughs in services for taxpayers to facilitate taxpayer registration, tax return submission, and non-metallic and rock tax payments that may apply to be seen directly by taxpayers through online media.
- 3) To increase the proportion of non-metallic minerals and rocks tax in PAD, the Seluma Regency Finance Office should expand the spectrum of Increasing non-metallic minerals and rocks tax revenue by increasing the payment of non-metallic minerals and other rocks taxes by strengthening the collection process, improving control, improving administrative efficiency, reducing collection costs, and increasing revenue capacity through better planning.

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