

DISHARMONI KEBIJAKAN PENGENAAN PBB-P2 PADA YAYASAN PENDIDIKAN (SEKOLAH MENENGAH KEJURUAN) DI KOTA BOGOR

Shabika Azzaria Putri

Abstrak

Penelitian ini untuk menganalisis kebijakan Pemerintahan Kota Bogor tentang PBB-P2 dan respon masyarakat terhadap kebijakan pengenaan PBB-P2. Permasalahan dalam penelitian ini, perbedaan dalam pemungutan PBB-P2 di tingkat Pusat dan tingkat daerah pada yayasan pendidikan di Kota Bogor. Dalam penelitian ini menggunakan metode yuridis normatif yang ditunjang data empiris (wawancara) pada Bapenda Kota Bogor dan yayasan pendidikan. Hasil penelitian yang diperoleh peraturan daerah dan peraturan wali kota bogor mengenai PBB-P2 dan pengurangannya senyatanya berbeda. Dalam praktiknya, masih ada yayasan pendidikan yang membayar PBB-P2 secara penuh meski tanah kepemilikannya atas nama yayasan. Simpulan yang diperoleh dari penelitian ini, asas *Lex Superior Derogat Legi Inferiori* peraturan daerah kota Bogor ini dibentuk untuk memberikan keringanan dalam hal pengurangan PBB-P2 pada yayasan pendidikan Sekolah Menengah Kejuruan. Asas pembagian senyatanya pajak PBB-P2 ini diberlakukan pada tahun 2011 yang sebelumnya merupakan kewenangan pemerintah pusat dan tak dikenakan PBB-P2 pada yayasan pendidikan sehingga merata karena sudah ditanggung oleh pemerintah pusat, sebab dialihkan PBB-P2 tersebut di tahun 2010 oleh pusat pada pemerintah daerah sehingga PBB-P2 diberlakukan keringanan tercantum dalam Peraturan Walikota Bogor Nomor 18 Tahun 2017, namun ada yayasan pendidikan yang dikenakan PBB-P2 dengan pembayaran penuh padahal senyatanya sama-sama tanah tersebut atas nama kepemilikan yayasan pengenaan PBB-P2.

Kata Kunci : PBB-P2, Yayasan, Pendidikan, Peraturan Daerah

DISHARMONY OF POLICY FOR THE IMPOSITION OF PBB-P2 ON EDUCATION FOUNDATIONS (VOCATIONAL MIDDLE SCHOOL) IN BOGOR CITY

Shabika Azzaria Putri

Abstract

This study is to analyze the policy of the Bogor City Government regarding PBB-P2 and the public's response to the policy of imposing PBB-P2. The problem in this study is the difference in the collection of PBB-P2 at the central and regional levels at educational foundations in Bogor City. This study uses a normative juridical method which is supported by empirical data (interview) with Bapenda Bogor City and educational foundations. The results of the study obtained by the regional regulations and the regulations of the mayor of Bogor regarding PBB-P2 and its reduction are in fact different. In practice, there are still educational foundations that pay PBB-P2 in full even though the land is owned in the name of the foundation. The conclusions obtained from this study, the principle of *Lex Superior Derogat Legi Inferiori*, Bogor City regulations were formed to provide relief in terms of reducing PBB-P2 in vocational high school education foundations. The principle of distribution of PBB-P2 tax was in fact implemented in 2011 which was previously the authority of the central government and wasn't imposed on educational foundations so that PBB-P2 was evenly distributed because it was already borne by the central government, because PBB-P2 is subject to waivers as stated in Mayor Regulation Number 18 of 2017, but there are educational foundations that are subject to PBB-P2 with full payment when in fact both the land is in the name ownership of the foundation for the imposition of PBB-P2.

Keywords: PBB-P2, Foundation, Education, Regional Regulation