PERAN JAKSA PENGACARA NEGARA DALAM OPTIMALISASI PENAGIHAN PIUTANG PAJAK DAERAH DI KABUPATEN BULELENG

Oleh

Ketut Putri Maharani, NIM 2214101081

Jurusan Hukum dan Kewarganegaraan

ABSTRAK

Penelitian ini bertujuan untuk: (1) mengkaji dan menganalisis peran Jaksa Pengacara Negara (JPN) Kejaksaan Negeri Buleleng dalam mendukung optimalisasi penagihan piutang pajak daerah di Kabupaten Buleleng; serta (2) mengidentifikasi kendala-kendala yang dihadapi JPN dalam pelaksanaan pendampingan hukum terhadap penagihan piutang pajak tersebut. Penelitian ini merupakan penelitian hukum empiris dengan sifat deskriptif yang dilakukan di Kejaksaan Negeri Buleleng. Teknik pengumpulan data meliputi wawancara, observasi, dan studi dokumen, sedangkan pemilihan informan dilakukan dengan metode purposive sampling. Analisis data diproses secara kualitatif untuk memahami penerapan peran JPN dalam penyelamatan dan pemulihan keuangan daerah melalui penagihan piutang yang belum tertagih. Hasil penelitian menunjukkan bahwa (1) JPN telah memberikan peran nyata melalui bantuan hukum, pendampingan hukum, serta tindakan hukum lainnya terhadap Pemerintah Kabupaten Buleleng dalam menangani badan usaha yang menunggak pajak daerah, namun implementasinya belum optimal karena respons dan penyediaan data tunggakan dari perangkat daerah masih kurang maksimal, serta rendahnya tingkat kehadiran wajib pajak dalam proses penyelesaian non-litigasi; dan (2) kendala yang dihadapi JPN berasal dari faktor internal berupa keterlambatan pelimpahan data dan koordinasi antarlembaga yang belum efektif, serta faktor eksternal berupa kesengajaan penundaan pembayaran pajak oleh wajib pajak serta kondisi finansial internal badan usaha yang tidak mendukung pemenuhan kewajiban perpajakannya. Oleh karena itu, peningkatan sinergi, ketegasan penegakan hukum, serta transparansi data diperlukan untuk mengoptimalkan pemulihan piutang pajak daerah sebagai upaya meningkatkan Pendapatan Asli Daerah (PAD) Kabupaten Buleleng secara berkelanjutan.

Kata Kunci: Jaksa Pengacara Negara, Piutang Pajak Daerah, Optimalisasi Penagihan

THE ROLE OF THE STATE ATTORNEY IN OPTIMIZING REGIONAL TAX RECEIVABLE COLLECTIONS IN BULELENG DISTRICT

By

Ketut Putri Maharani, NIM 2214101081

Departement of Law and Citizenship

ABSTRACT

This study aims to: (1) examine and analyze the role of the State Attorney (Jaksa Pengacara Negara/JPN) at the Buleleng District Prosecutor's Office in supporting the optimization of regional tax receivable collection in Buleleng Regency; and (2) identify the obstacles faced by JPN in the implementation of legal assistance related to the collection of such tax receivables. This research is an empirical legal study with a descriptive approach, conducted at the Buleleng District Prosecutor's Office. Data collection techniques include interviews, observations, and document studies, while informants were selected using a purposive sampling technique. The data were analyzed qualitatively in order to understand the implementation of JPN's role in safeguarding and restoring regional finances through the recovery of uncollected tax receivables. The results of the study indicate that (1) JPN has played a significant role by providing legal assistance, legal advisory services, and other legal actions to the Buleleng Regency Government in handling business entities that have arrears in regional tax payments; however, its implementation has not been optimal due to inadequate response and data submission from the relevant regional agencies, as well as the low attendance and compliance of taxpayers in non-litigation settlement processes; and (2) obstacles faced by JPN originate from internal factors such as delays in delivering arrears data and ineffective inter-agency coordination, as well as external factors such as intentional delays in tax payments by taxpayers and internal financial issues within business entities that hinder their ability to fulfill tax obligations. Therefore, enhancing synergy, strengthening law enforcement, and improving data transparency are required to optimize the recovery of regional tax receivables as an effort to sustainably increase the Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) of Buleleng Regency.

Keywords: *State Attorney, Regional Tax Receivables, Optimization of Billing*