IMPLEMENTATION OF REGENT REGULATION NUMBER 29 OF 2024 ON THE PROCEDURES FOR THE COLLECTION OF NON-METAL AND ROCK MINERAL TAX FOR FISCAL YEAR 2024 IN BATU BARA REGENCY

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Article Info	ABSTRACT
	The implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 constitutes an important instrument in organizing the procedures for the collection of the Non-Metal and Rock Mineral Tax (MBLB) as one of the sources of Regional Original Revenue. This study aims to analyze the implementation of the regulation and to identify the factors influencing its effectiveness in the 2024 Fiscal Year. This research employs a descriptive qualitative approach, with data collected through interviews, observations, and documentation at the Regional Revenue Agency of Batu Bara Regency. Data analysis was conducted using the interactive model of Miles and Huberman. The analytical framework applies George C. Edwards III's policy implementation theory, which consists of the variables of communication, resources, implementers' disposition, and bureaucratic structure. The results indicate that the implementation of Regent Regulation Number 29 of 2024 has been carried out, but it has not yet been fully optimal. The aspects of communication and bureaucratic structure have functioned relatively well; however, limitations in personnel resources, weak supervision, low taxpayer compliance, and the prevalence of illegal mining remain major obstacles. The disposition of implementers generally shows good commitment, but it has not been fully supported by adequate systems and facilities. Therefore, strengthening coordination, improving the capacity of personnel, and enhancing supervision and data collection systems are key measures to optimize MBLB tax revenue in Batu Bara Regency.
Keywords: Batu Bara Regency, Local Tax, Non-Metal and Rock Mineral Tax, Policy Implementation, Regent Regulation, Regional Original Revenue	

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1. INTRODUCTION

Regional autonomy grants broad authority to local governments to manage their own financial resources in order to finance development and public services. One of the main sources of Regional Original Revenue (PAD) is local taxes, including the Non-Metal and Rock Mineral Tax (MBLB), which is levied on the extraction and utilization of materials such as sand, stone, gravel, and fill soil. In regions with high levels of construction activity and building-material mining, MBLB tax represents a strategic source of revenue for strengthening regional fiscal independence.

Batu Bara Regency, as a rapidly developing region, particularly in terms of infrastructure development and industrial areas, has substantial potential from the MBLB sector. However, the realization of MBLB tax revenue in the 2024 Fiscal Year reached only about 71.56% of the established target. This condition indicates that the available fiscal potential has not yet been optimally utilized. To regulate the mechanism for collecting local taxes, the Government of Batu Bara Regency enacted Regent Regulation Number 29 of 2024 as a technical guideline for tax collection, including the MBLB tax.

From a public policy perspective, the existence of regulations does not guarantee the achievement of policy objectives unless they are followed by effective implementation. According to Edwards III 1980, the success of policy implementation is influenced by four main variables, namely communication, resources, implementers' disposition, and bureaucratic structure. Communication determines the extent to which policies are understood and consistently implemented by implementers and target groups. Resources include the availability of personnel, budgets, and supporting facilities. Implementers' disposition relates to the commitment, integrity, and willingness of officials to carry out the policy. Meanwhile, bureaucratic structure concerns the clarity of procedures, division of tasks, and coordination among implementing units. These four variables are interrelated and determine whether a policy can produce the expected outputs and outcomes.

A number of previous studies show that MBLB tax revenue in various regions still faces many obstacles. Junaedy and Sujana (2023) found that fluctuations and declines in MBLB tax revenue in Karangasem Regency were caused by the prevalence of illegal mining and weak supervision, thus requiring administrative innovation and strengthened control. Putri, Usdelldi, and Fikri (2024), in their study in Tanjung Jabung Timur Regency, also demonstrated that the effectiveness and contribution of MBLB tax to PAD were relatively low due to low taxpayer awareness and limited administrative resources. Meanwhile, De Rooy and Budiarso (2015) and Kamaroellah (2015) emphasized that although local taxes contribute to PAD, their optimization is highly dependent on governance and policy implementation strategies.

However, most of these studies emphasize the quantitative aspects of tax contribution and effectiveness, while research on how technical regulations at the local level are implemented remains relatively limited. In the context of fiscal decentralization, Regent Regulations as operational policy instruments play a strategic role in determining the success of tax collection in practice.

Based on these conditions, this study focuses on the implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 concerning the procedures for collecting the Non-Metal and Rock Mineral Tax in the 2024 Fiscal Year. By applying the Edwards III policy implementation framework, this study is expected to provide a more comprehensive picture of how the implementation is carried out and the factors that influence it.

2. RESEARCH METHODS

This study employs a descriptive qualitative approach aimed at obtaining an in-depth understanding of the implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 in the collection of the Non-Metal and Rock Mineral Tax in the 2024 Fiscal Year. The qualitative approach was chosen because this research focuses on the processes, meanings, and dynamics of policy implementation in the field.

The research location was set at the Regional Revenue Agency (Bapenda) of Batu Bara Regency and other related units involved in the collection and supervision of the MBLB tax. This location was selected based on Bapenda's role as the main institution responsible for the management of local taxes.

Data collection techniques included in-depth interviews, observation, and documentation. Data analysis was conducted using the interactive model of Miles and Huberman, which consists of data reduction, data display, and conclusion drawing.

3. RESULT AND ANALYSIS
Implementation of Regent Regulation Number 29 of 2024 in the Collection of the MBLB Tax

The implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 represents the local government's effort to regulate and organize the collection of the Non-Metal and Rock Mineral Tax (MBLB) as one of the sources of Regional Original Revenue. This regulation governs the mechanisms for data collection, calculation, assessment, payment, and supervision of activities related to the extraction and utilization of non-metal and rock minerals by taxpayers.

In practice, the implementation of this policy does not depend solely on the existence of written regulations, but also on how the policy is understood, implemented, and supervised by the implementing officials and complied with by taxpayers. Therefore, the analysis of implementation in this study uses the George C. Edwards III model, which includes four main indicators: communication, resources, implementers' disposition, and bureaucratic structure.

Communication

According to Edwards III (1980), communication in policy implementation includes the process of conveying policy information from policymakers to implementers and target groups in a clear, consistent, and undistorted manner. Effective communication ensures that all parties understand the objectives, procedures, and obligations that must be carried out.

The results show that communication regarding Regent Regulation Number 29 of 2024 has been conducted through internal socialization to Bapenda staff and the dissemination of information to taxpayers, both directly and through written notifications. In general, officials have understood the basic procedures for MBLB tax collection. However, socialization to taxpayers has not been evenly distributed, particularly among small business actors and traditional miners. This condition has resulted in some taxpayers not fully understanding their tax obligations, which in turn affects the low level of compliance.

Resources

Resources in policy implementation include the availability of personnel, competence, budget, and facilities and infrastructure required to implement the policy (Edwards III, 1980). Without adequate resources, policies cannot be implemented effectively.

The findings indicate that Bapenda of Batu Bara Regency still faces limitations in both the number and quality of human resources in managing the MBLB tax. The number of personnel handling the MBLB tax is not proportional to the size of the area and the number of tax objects that must be supervised. In addition, limited supporting facilities, such as information systems and field supervision equipment, have caused data collection and monitoring processes to be less than optimal, resulting in a significant amount of untapped tax potential.

Implementers' Disposition

Implementers' disposition refers to the attitudes, commitment, and integrity of officials in carrying out a policy (Edwards III, 1980). Implementers with strong commitment will strive to implement the policy in accordance with its objectives.

The results show that Bapenda officials generally have a fairly good level of commitment in implementing MBLB tax collection. Officials attempt to perform their duties in accordance with the applicable regulations and demonstrate a cooperative attitude in serving taxpayers. However, this commitment has not been fully supported by adequate supervision systems and incentive mechanisms, so that performance effectiveness has not yet been optimal.

Bureaucratic Structure

Bureaucratic structure includes the division of tasks, work procedures, and coordination mechanisms among implementing units. According to Edwards III (1980), a clear and well-coordinated bureaucratic structure facilitates policy implementation.

The results show that the bureaucratic structure for MBLB tax collection in Batu Bara Regency already has a clear division of responsibilities, particularly between Bapenda and related units. However, coordination with other agencies, especially those responsible for supervising mining activities, has not yet been optimal. This condition has resulted in the continued existence of mining activities that are not recorded and are not covered by the tax collection system.

Factors Affecting the Implementation of MBLB Tax Collection

The implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 in the collection of the Non-Metal and Rock Mineral Tax is influenced by various interrelated factors. The first major factor is the level of policy socialization to taxpayers. Although the regulation has been formally enacted and disseminated, in practice not all business actors and miners fully understand the contents and obligations stipulated in the regulation. This lack of understanding causes some taxpayers to fail to properly report their business activities or even to refrain from paying taxes in accordance with the applicable provisions.

Another important factor is the limitation of personnel resources and supporting facilities. The number of officers handling the MBLB tax is not proportional to the size of the area and the number of mining locations that must be supervised. In addition, the limited availability of facilities such as information systems, operational vehicles, and field supervision equipment makes it difficult to conduct comprehensive data collection and control of mining activities. As a result, there are still tax objects that remain unidentified and are not included in the tax collection system.

Furthermore, weak field supervision also hinders the implementation of the policy. Supervision of the extraction and utilization of non-metal and rock minerals has not been conducted routinely and in an integrated manner with other technical agencies. This condition creates opportunities for irregularities, including the underreporting of production volumes and the operation of unlicensed mining activities.

Another contributing factor is the continued prevalence of illegal mining. Mining activities that do not have official permits and are not registered as taxpayers cause a substantial portion of potential MBLB tax revenue to go uncollected by the local government. Illegal mining also makes enforcement and tax collection more difficult due to the absence of clear administrative records.

Overall, these factors indicate that the problems in implementation do not lie solely in the regulatory framework, but also in operational, institutional, and community compliance aspects. Therefore, the success of MBLB tax collection largely depends on synergy between improving the capacity of personnel, strengthening supervision, and increasing taxpayer awareness and compliance.

4. CONCLUSION

Based on the results and discussion, it can be concluded that the implementation of Regent Regulation of Batu Bara Regency Number 29 of 2024 in the collection of the Non-Metal and Rock Mineral Tax in the 2024 Fiscal Year has been carried out, but it has not yet been optimal. This is reflected in the realization of MBLB tax revenue, which has not reached the established target, as well as in the existence of untapped tax potential.

When viewed through the lens of George C. Edwards III's policy implementation model, the aspects of communication and bureaucratic structure have functioned relatively well, although socialization to taxpayers has not been evenly distributed and inter-agency coordination still needs to be strengthened. In terms of resources, limitations in the number and capacity of personnel, along with insufficient supporting facilities, constitute major obstacles in the data collection and supervision of tax objects. Meanwhile, the disposition of implementers generally demonstrates a fairly good level of commitment, but it has not been fully supported by adequate supervision systems and facilities. Factors such as the low level of socialization, weak supervision, limited resources, and the continued prevalence of illegal mining activities are the main causes of the suboptimal implementation of the policy. Therefore, strengthening cross-sectoral coordination, improving personnel capacity, updating tax object data, and enforcing the law against illegal mining are strategic measures that need to be taken to improve the effectiveness of MBLB tax collection and its contribution to the Regional Original Revenue of Batu Bara Regency.

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