ABSTRAK

Tiara Difa Ardiani. 2026. Analisis Transformasi Kebijakan Pajak Air Tanah Pasca Penerapan UU No. 1 Tahun 2022 Tentang Hubungan Keuangan Antara Pemerintah Pusat Dan Pemerintah Daerah (HKPD) (Studi Kasus Pada Badan Pendapatan Daerah Kota Madiun) Tugas Akhir. Program Studi D3 Manajemen Pajak, Fakultas Ekonomi dan Bisnis, UNIVERSITAS PGRI MADIUN. Pembimbing (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., CA., CPA., CRMP (II) Erma Wulan Sari, S.Pd., M.Ak

Penelitian ini bertujuan menganalisis transformasi kebijakan Pajak Air Tanah (PAT) pasca penerapan Undang-Undang Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintah Daerah (HKPD) di BAPENDA Kota Madiun. Penelitian menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan adanya penyesuaian regulasi daerah, optimalisasi mekanisme *official assessment system*, digitalisasi pelaporan melalui pemasangan meter air digital, serta peningkatan penerimaan PAT akibat penyesuaian Nilai Perolehan Air Tanah (NPA). Kendala implementasi meliputi rendahnya pemahaman wajib pajak dan pelaporan penggunaan air yang belum akurat. BAPENDA mengatasinya melalui sosialisasi, edukasi, penguatan SDM, dan koordinasi lintas instansi.

Kata Kunci: Transformasi Kebijakan, Pajak Air Tanah, UU HKPD, BAPENDA Kota Madiun, Official Assessment System, Digitalisasi.

ABSTRACT

Tiara Difa Ardiani. 2026. Analysis of Groundwater Tax Policy Transformation Following the Implementation of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD) (Case Study at the Regional Revenue Agency of Madiun City). Final Project. Diploma III Tax Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisors: (I) Dr. Anggita Langgeng Wijaya, S.E., M.Si, Ak., CA., CPA., CRMP; (II) Erma Wulan Sari, S.Pd., M.Ak.

This study aims to analyze the transformation of Groundwater Tax (PAT) policy following the implementation of Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (HKPD) at the Regional Revenue Agency (BAPENDA) of Madiun City. This research employs a descriptive qualitative method with a case study approach through interviews, observation, and documentation. The results indicate adjustments to regional regulations, optimization of the official assessment system, digitalization of reporting through the installation of digital water meters, and an increase in Groundwater Tax revenue resulting from adjustments to the Groundwater Acquisition Value (NPA). The implementation challenges include taxpayers' limited understanding and inaccurate reporting of groundwater usage. BAPENDA addresses these challenges through socialization, taxpayer education, human resource strengthening, and inter-agency coordination.

Keywords: Policy Transformation, Groundwater Tax, HKPD Law, BAPENDA Madiun City, Official Assessment System, Digitalization.