

**DETERMINATION OF THE AMOUNT OF LEVY AND PROFIT SHARING FOR
PARKING MANAGEMENT BASED ON THE REGULATION OF THE MAYOR OF
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ds170@ums.ac.id**ABSTRACT**

The increase in motorized vehicles in Surakarta demands more effective and efficient parking management. The Surakarta City Government stipulates Mayor Regulation No. 5 of 2024 as the basis for regulating parking levies to increase Regional Original Revenue (PAD) and ensure regular parking management. This study aims to analyze the suitability of the amount of parking levy in Surakarta Mayor Regulation No. 5 of 2024 with higher laws and regulations and examine the implementation of these regulations in parking management practices in Surakarta, including the obstacles faced. This study uses a normative method with a legislative approach to assess the suitability of parking levy rules against higher regulations and an empirical method to evaluate policy implementation in the field. The study shows that the amount of the parking levy in Surakarta Mayor Regulation No. 5 of 2024 is not fully aligned with higher regulations, especially in terms of tariff adjustments based on people's purchasing power and the principle of fiscal justice. In addition, the implementation of this regulation faces various obstacles, such as a lack of socialization with parking attendants, uneven parking facilities, and the emergence of illegal collection practices. Therefore, it is necessary to revise policies and increase supervision so the parking levy system can run more optimally.

Keywords: Parking levy, Surakarta Mayor Regulation No. 5 of 2024, parking management, policy implementation, regulatory constraints.

INTRODUCTION

Indonesia is one of the countries that experiences an increase in population every year. In 2023, according to the Central Statistics Agency, Indonesia's population will reach 278.7 million people. This figure will increase in 2024 by 1.35% to 282,447,584 people (BPS, 2024). The increase in this number affects various sectors, one of which is the transportation sector. Transportation is the process of moving from one place to another

using means of transportation, which are driven by machines, human labor, and animals (horses, buffalo, cows, etc.) (1).

According to Adisasmita, the increase in the population is closely related to the increase in transportation needs, especially two-wheeled and four-wheeled motor vehicles. This is based on data that there is an increase in the number of motor vehicles in Indonesia by 10% per year (2). This is also based on BPS data (2022), where there is an increase in the average number of motor vehicles, such as passenger cars, buses, freight cars, and motorcycles.

Table 1. Development of Total Motor Vehicles by Type (2020-2022)

Types of Motor Vehicles	Development of the Number of Motor Vehicles By Type (Unit)		
	2020	2021	2022
Passenger Cars	15,797,746	16,413,348	17,168,862
Bus Cars	233,261	237,566	243,450
Freight Cars	5,083,405	5,299,361	5,544,173
Motorbike	115,023,039	120,042,298	125,305,332
Sum	136,137,451	141,992,573	148,261,817

Source: BPS Indonesia Data

Based on the data in the table, it is known that there has been a significant increase in motor vehicles from 2020 to 2022. The average increase of passenger cars was 4% or about 685,558 vehicles, the average increase of bus cars was 1.4% or about 5,094 vehicles, the average increase of freight cars was 1.44% or about 230,384 vehicles, and the average increase of motorcycles was 2.85% or about 5,141,146 vehicles. The increasing number of motor vehicles indicates that there is a growing need for better infrastructure, such as parking for motor vehicles.

According to Law No. 22 of 2009, parking is a condition where the vehicle stops temporarily and is abandoned by the driver. Parking is divided into on-street parking (on the side of the road) and off-street parking (outside the road body). However, there are still many parking violations due to a lack of legal understanding (3), weak enforcement of rules

(4), limited facilities (5), and ignorant community behavior (7). Illegal parking attendants also exacerbate the situation by causing disorders and exceeding parking capacity (8).

Illegal parking attendants have negative impacts, such as reduced Regional Original Revenue (9), unfair competition with official parking attendants, and obstacles to infrastructure development due to levies that do not go to the government (7). Therefore, the government needs to establish an effective parking levy and management system to contribute to regional revenue, as stipulated in Law No. 28 of 2009.

Surakarta has a parking levy collection system based on Mayor Regulation (Perwali) No. 5 of 2024, which regulates tariffs and a profit-sharing system between local governments and parking managers. This regulation aims to increase Regional Original Revenue (PAD) while ensuring regularity in parking management. However, in its implementation, there are still various obstacles, such as tariffs that are not fully in accordance with people's purchasing power, competition between official and non-official parking attendants, and limited parking spaces that cause disorder in parking management.

Based on these problems, this study formulates several main questions. First, is the amount of parking levy stipulated in Mayor Regulation (Perwali) No. 5 of 2024 under higher regulations? Second, how is the parking revenue sharing system implementation in Surakarta? Third, what are the obstacles faced with the implementation of the parking levy policy, and what solutions can be proposed to increase the effectiveness of the policy? These three questions are the basis for analyzing the applicable policies and their implications for parking management in Surakarta.

Several previous studies have discussed parking levy policies and challenges in their implementation. For example, research conducted by Yusuf and Hardjati (2023) regarding zoning-based parking policies in Surabaya revealed that lack of socialization and weak supervision are the main obstacles in the implementation of parking rates in accordance with regulations. Meanwhile, Ramadhan (2024) in his research on illegal parking control in Surabaya shows that the high illegal parking rates are often caused by a lack of supervision and limited adequate parking facilities. In addition, Anwar et al. (2023) in their study of the parking levy system in Dumai City found that the inconsistency between regulations and

practices in the field is the main factor in the low effectiveness of parking policies in increasing Regional Original Revenue (PAD).

Taking into account the results of previous research and the problems found in the implementation of Guardian Regulation No. 5 of 2024, further analysis is needed on the amount of levy and the profit-sharing system to ensure a fairer and more transparent distribution of income. The evaluation of this regulation is expected to provide recommendations for local governments in developing more effective policies, as well as overcoming various obstacles in the management of parking levies in Surakarta.

METHODS/IDEAS

This study uses an empirical method with a descriptive approach to analyze the determination of the amount of levy and the mechanism for sharing the profit sharing of parking management based on the Regulation of the Mayor of Surakarta No. 5 of 2024. This approach aims to provide a clear picture of the implementation of the policy by relying on primary and secondary data. Empirical methods in legal research are used to understand how the law is applied in real practice, not just studying regulations normatively (Marzuki, 2021).

Primary data was obtained through direct interviews with the staff of the Surakarta City Transportation Office who are responsible for managing parking levies. This interview was conducted to find information about the tariff setting process, the profit-sharing system, and the challenges faced in its implementation. Interviews as a qualitative data collection technique are used to obtain in-depth information from parties who have direct experience in policy implementation (Sugiyono, 2022).

This study uses secondary data consisting of three categories of legal materials. Primary legal materials include regulations that are the basis for policies, such as Surakarta Mayor Regulation No. 5 of 2024, relevant laws, and Regional Regulations (*Perda*) that regulate levies and parking management in Surakarta. Secondary legal materials were obtained from academic journals, books, and scientific articles that discuss parking levy policies and parking governance in various regions. Meanwhile, tertiary legal materials

include legal dictionaries and encyclopedias that are used to clarify definitions and concepts related to the parking levy system. The use of legal materials in empirical research is important to compare legal theory with its application in the field (Ibrahim, 2020).

Data collection was carried out through three main techniques, namely observation, interviews, and documentation. Observation was carried out by directly observing the parking system in Surakarta City to see how the levy policy was implemented in the field. Observation techniques allow researchers to understand the factual conditions and problems that arise in the implementation of parking policies (Moleong, 2021). Interviews were conducted with officials of the Surakarta City Transportation Agency to obtain in-depth information related to parking rate policies, profit-sharing mechanisms, and the effectiveness of the implementation of applicable regulations. Documentation is carried out by collecting various official documents, such as copies of related regulations, annual reports of the Transportation Agency, and other supporting data relevant to this research. Documentation as a secondary data source serves to reinforce the findings from observations and interviews (Creswell, 2022).

The data analysis in this study uses a descriptive method involving three main stages. The first stage is data reduction, where information obtained from various sources is selected and summarized to focus more on the main issue being researched. The second stage is the presentation of data, where the data that has been summarized is compiled in the form of a narrative that provides a comprehensive overview of the implementation of the parking levy policy in the city of Surakarta. The last stage is conclusion drawn, where the results of the analysis are used to evaluate the effectiveness of the policies implemented and provide recommendations for future improvement of the parking management system (Miles and Huberman, 2014). With this approach, this study is expected to provide a more in-depth insight into the parking levy policy and its contribution to the transportation system and Regional Original Revenue (PAD) in the city of Surakarta.

RESULTS AND DISCUSSION

Category	Regulation of the Mayor of Surakarta Number 5 of 2024	Surakarta City Regional Regulation Number 14 of 2023
Supervision	It is regulated in the Mayor's Regulation which regulates the supervision of the implementation of parking levies.	The Regional Government is responsible for the provision of parking spaces outside the road body, including those managed directly.
Fare	Parking rate zoning is specified in the Mayor's Regulation, including progressive rates.	The amount of parking service levy rates is determined by Regional Regulations, with a tariff structure for various zones and types of vehicles.
Revenue Share	The parking levy revenue sharing arrangement can be further regulated in the Mayor's Regulation.	The Regional Government manages the revenue from the parking levy as part of the Regional Original Revenue (PAD).
Zone	Parking zoning is stipulated in the Mayor's Regulation with classification based on location and type of parking service.	Parking zoning is also regulated in the Regional Regulation as the basis for determining parking levy rates.
Penalty	Administrative sanctions for parking levy violators may be subject to fines in accordance with the Mayor's Regulation.	Sanctions for parking levy violators include fines and administrative sanctions in accordance with the provisions of Regional Regulations

1. Parking Supervision and Management

Parking supervision is a process of monitoring and evaluating the implementation of parking management to ensure conformity between the regulations enforced and the goals set. Parking supervision is preventive, namely supervision carried out before deviations occur, and repressive, namely supervision carried out after deviations arise (10). Parking supervision is carried out with the aim to:

- Prevent obstacles and irregularities in the implementation of parking activities.
- Ensure the implementation of parking management following applicable standards and regulations.

- Improve the efficiency and effectiveness of parking management.

Parking management is a series of processes on parking facilities to increase economic growth and help smooth traffic activities. The process is carried out through four stages: planning, organizing, implementing, and controlling (6). Parking management is carried out with the aim of:

- Increase regional economic growth.
- Increase local revenue through parking levies.
- Improve traffic smoothness through proper parking arrangements.

Parking supervision and management are carried out to increase regional economic growth through parking management, following standard operating procedures, so that the wider community can feel the benefits. Some of the benefits obtained from good parking management include:

- a) The occurrence of development planning and the development of better transportation infrastructure.
- b) Organized and safe parking facilities are available.
- c) Reduction of traffic congestion due to irregular parking.

Parking Supervision and Management Actors

Parking supervision is carried out by individuals or groups who coordinate parking officers in parking services. Generally, this task is held by the Parking Management UPTD under the local Transportation Office (Dishub). UPTD has responsibilities in:

- a. Parking control and supervision to avoid irregularities.
- b. Parking location permits are following applicable regulations.
- c. Crack down on violations like illegal parking or unconstitutionally charged voting.

Parking attendants have several important roles, namely:

Vehicle Arrangement and Direction – Maintain parking regularity to prevent congestion.

- **Parking Rule Enforcement:** Ensure vehicles are parked by regulations to avoid illegal parking.
- **Vehicle Security:** Supervise vehicles to avoid criminal acts.
- **Increasing Regional Original Revenue (PAD):** Optimizing parking levy receipts for regional development.

Parking rates are determined through zone-based stipulations in the Mayor Regulation (Perwali). Rate zones-based allows for differentiation of parking fees based on strategic location or traffic density. In high-demand areas, rates tend to be more expensive than in areas with low parking intensity (15). The regulation also regulates progressive rates to reduce excessive parking durations and increase vehicle rotation. The Regional Regulation (Perda) stipulates the parking tariff structure as a general guideline for local governments. The tariff covers various categories of vehicles, such as two-wheeled, four-wheeled, and heavy vehicles. The local government has the authority to determine the number of tariffs based on the evaluation of regional needs. In addition, the implementation of tariffs is adjusted to the economic conditions of the local community so that it remains affordable. With a clear tariff system, the government can control the use of parking lots more effectively (14).

The profit-sharing system in the parking levy is regulated in the Guardian and Regional Regulation as a source of regional revenue. Guardians can arrange a profit-sharing scheme between the government and third parties who manage parking (Fraturohman et al., 2024). In some cases, parking management is carried out by the private sector with a contract system or operational cooperation. The local government oversees this management to ensure that the revenue from the parking levy does not leak. The Regional Regulation emphasizes that revenue from parking is included in the Regional Original Revenue (PAD). The collected parking space should be used to improve parking services and related infrastructure. The local government is responsible for distributing the results of the levy following applicable regulations. Transparency in profit sharing is essential to prevent corrupt practices or

misuse of funds. With a structured system, the government and the community can feel the benefits of parking.

Parking zones is created to regulate the availability and efficiency of parking spaces in various areas of the city. The guardian establishes the classification of zones based on vehicle density and parking needs in certain areas (16). Parking zones can be divided into commercial areas, offices, residential areas, and other public areas. This regulation aims to reduce congestion in the city center by limiting the number of vehicles parked in certain locations. The Regional Regulation supports zoning policies by applying parking rates and regulations fairly. In addition, the grouping of zones makes it easier for the government to manage and supervise the use of parking spaces. In zones with high levels of demand, implementing higher parking rates can help control the number of vehicles. Parking zones can also encourage more efficient use of public transportation (17). With the implementation of good zones-based parking, parking can be regulated more orderly and does not interfere with traffic.

Sanctions for violations of parking levies are stipulated in the Guardian and Regional Regulations to ensure compliance with the rules. *Perwali* includes various types of administrative sanctions, such as fines for parking managers who do not meet the provisions (18). In addition, parties who do not pay the parking levy according to the provisions can also be subject to sanctions in the form of reprimands and revocation of permits. The Regional Regulation stipulates that sanctions aim to improve discipline in the management and utilization of parking lots. Sanctions also apply to parking users who do not comply with the rules, such as parking outside the designated zone. With strict sanctions, the government can ensure that all parties fulfill their obligations in the parking system. Sanctions enforcement is carried out through routine supervision by the relevant agencies responsible for parking levies. The application of sanctions must be carried out in a transparent manner to avoid discrimination or abuse of authority (19). With a clear sanction system, the government of the car park can run more effectively and in an orderly manner.

With a structured parking management system, local governments can ensure that parking services run in an orderly, transparent manner, and contribute to increasing Regional Original Revenue (PAD). Parking zoning implemented through Guardians and Regional Regulations allows for a more efficient distribution of parking lots, reduces congestion, and encourages the use of public transportation. In addition, a clear fare system and transparent revenue-sharing mechanism can prevent revenue leakage and ensure the benefits of parking can be felt by the wider community. Strict supervision and the application of strict sanctions against violations also play an important role in creating a more orderly and sustainable parking system. With the right policies, parking is not only a supporting facility, but also a tool for effective urban space management and supports the development of the region as a whole.

2. Implementation of Mayor Regulations and Obstacles in Determining Parking Rates

The implementation of Surakarta Mayor Regulation No. 5 of 2024 concerning parking levies is a strategic step to increase Regional Own Revenue (PBB) and regulate the parking system to be more orderly and efficient. However, findings on the ground show that implementing these regulations still faces various challenges. One of the main issues is the difference between the parking rates set out in the regulations and those applied by the parking attendants in the field. Based on the results of observations and interviews with parking service users and parking attendants, it was found that there were tariff practices that were not in accordance with the provisions of the Guardian, where the tariff was often higher than it should be or even varied depending on certain locations and conditions (7).

This condition shows that there is a discrepancy between regulations and practices in the field, which several factors can cause. First, the lack of socialization of parking attendants regarding official tariff rules results in many officers still imposing tariffs subjectively or based on unofficial agreements (6). Second, the limited supervision system from the local government makes the practice of illegal levies difficult to control. This is in

line with research that states that weak supervision in implementing parking policies can cause disorder and reduce official levy receipts (4).

Zoning problems and inequality of parking facilities are also factors that worsen the implementation of this policy. At some points with high levels of mobility, the parking facilities available are inadequate, so parking service users tend to choose parking in more flexible locations, including illegal parking, which often applies to more expensive rates than official rates (11). The imbalance between the availability of parking lots and the community's needs can encourage an increase in illegal parking practices that are difficult for the government to control (2).

The Mayor's Regulation establishes a tariff scheme based on vehicle categories and parking zones. However, practice on the ground shows a gap in the implementation of this policy. Based on research, people's purchasing power factors also affect the effectiveness of the implementation of parking rates (12). If the rate set is considered too high for the public, there will be resistance in the form of evasion of official rates or tariff negotiations with parking attendants. Therefore, in determining tariffs, the government needs to consider the purchasing power aspect and conduct periodic evaluations of the effectiveness of implementing regulations.

Perwali regulates a distribution scheme between the local government and parking managers in terms of the parking levy revenue sharing policy. However, in the field, there are still cases where the profit-sharing system does not run transparently, causing a gap in the income received by parking attendants and local governments (9). The lack of a control mechanism for the flow of parking levy funds can open a gap for manipulative practices detrimental to the government and parking service users.

Several strategic steps can be taken to overcome obstacles in the implementation of the Guardian related to parking rates and management. First, it is necessary to increase socialization among parking officers and the public regarding official tariffs and sanctions for violators. Second, the government must strengthen supervision through technology-based monitoring systems, such as implementing electronic parking that can reduce illegal collection practices (13). Third, a periodic evaluation of parking rates needs to be carried out

by considering public purchasing power factors and inflation levels so that regulations remain relevant and acceptable to the public.

Surakarta Mayor Regulation No. 5 of 2024 has provided a clear regulatory framework regarding parking rates and profit-sharing systems, the implementation of which still faces various obstacles in the field. The mismatch of tariffs between regulations and practices in the field, lack of supervision, and the still rampant practice of illegal parking are the main challenges that need to be overcome. Therefore, this policy needs to be accompanied by stricter supervision mechanisms, transparency in the management of levies, and tariff adjustments based on the socio-economic conditions of the community so that they can be implemented more effectively and fairly.

CONCLUSION

Based on the results of the research, it can be concluded that the implementation of Surakarta Mayor Regulation No. 5 of 2024 concerning parking levies still faces various challenges related to regulatory compliance, the effectiveness of the profit-sharing system, and obstacles in the implementation of policies in the field.

1) **Conformity of Parking Levy Rates with Higher Regulations**

The determination of the amount of parking levy in Surakarta Mayor Regulation No. 5 of 2024 is not fully in accordance with higher laws and regulations. The imbalance between the rates set and people's purchasing power, and the principle of fiscal justice, are the main factors that need to be evaluated. Therefore, tariff adjustments are needed that take into account people's purchasing power and the principle of fairness so that regulations can be implemented more effectively.

2) **Implementation of the Parking Levy Revenue Sharing System**

The parking levy revenue sharing system regulated in the Guardian has not run transparently and effectively. In practice, there is still an inequality in the distribution of revenue between local governments and parking managers, which has the potential to cause a leakage of regional revenue. Therefore, a stricter oversight mechanism and a

clearer accountability system are needed to increase transparency in the profit-sharing system.

3) **Obstacles in the Implementation of the Parking Levy Policy**

The implementation of this policy still faces several main obstacles, including a lack of socialization with parking attendants and the public, weak supervision that opens up opportunities for illegal collection practices, and inequality in parking facilities in various zones. This condition shows that without strengthening the supervision system and improving the quality of parking infrastructure, the parking levy policy cannot run optimally.

4) **Recommendations for policy improvements**

To overcome these obstacles, several strategic steps are needed, such as increasing socialization to parking attendants and the public regarding official tariffs and sanctions for violators, strengthening technology-based supervision such as the implementation of electronic parking to reduce illegal levies, and periodic evaluation of parking rates to keep them in line with people's purchasing power. With this strategy, the parking levy policy in Surakarta can be implemented more effectively, transparently, and fairly for all parties involved.

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