

ABSTRAK

Retribusi parkir di tepi jalan umum merupakan salah satu sumber Pendapatan Asli Daerah (PAD) yang berperan dalam mendukung penyelenggaraan pelayanan publik. Namun, pelaksanaannya di Kota Lhokseumawe masih menghadapi berbagai kendala, seperti keberadaan juru parkir tidak resmi, ketidaksesuaian tarif, tidak konsistennya penggunaan karcis resmi, serta lemahnya pengawasan. Penelitian ini bertujuan untuk menganalisis pelaksanaan retribusi parkir di tepi jalan umum di Kota Lhokseumawe dan tinjauan pelaksanaannya berdasarkan Qanun Kota Lhokseumawe Nomor 1 Tahun 2024 tentang pajak kota dan retribusi kotadan perspektif Fiqih Siyasah Tanfidziyah. Penelitian ini bersifat Yuridis empiris dengan Kualitatif. Hasil penelitian menunjukkan bahwa pelaksanaan retribusi parkir yang berada di bawah pertanggung jawaban dinas perhubungan kota lhokseumawe untuk di kelola petuga parkir belum sepenuhnya sesuai dengan ketentuan qanun. Berdasarkan Qanun Kota Lhokseumawe Nomor 1 Tahun 2024 tentang pajak kota dan retribusi kotamekanisme pelaksanaan retribusi parkir terjadi penyimpangan yaitu praktik pemungutan tarif yang tidak sesuai, tidak seluruh transaksi disertai karcis resmi, keberadaan parkir liar, serta pengawasan yang belum optimal sehingga berpotensi menimbulkan kebocoran PAD. Ditinjau dari perspektif Fiqih Siyasah Tanfidziyah, pelaksanaan retribusi parkir telah mencerminkan prinsip kemaslahatan, tetapi belum sepenuhnya memenuhi prinsip amanah, keadilan, akuntabilitas, dan pengawasan.

Kata Kunci: Retribusi Parkir, Pendapatan Asli Daerah, Qanun Nomor 1 Tahun 2024, Fiqih Siyasah Tanfidziyah.

ABSTRACT

Parking fees collected on public roadside parking areas constitute one of the sources of Local Own-Source Revenue (Pendapatan Asli Daerah/PAD) that supports the provision of public services. However, their implementation in Lhokseumawe City continues to face various challenges, including the presence of unauthorized parking attendants, discrepancies in parking fee rates, inconsistent use of official parking tickets, and weak supervision. This study aims to analyze the implementation of public roadside parking levies in Lhokseumawe City and to examine their implementation based on Qanun of Lhokseumawe City Number 1 of 2024 and the perspective of Fiqh Siyasah Tanfidziyah. This research employed an empirical juridical approach with a qualitative research design. The findings indicate that the implementation of parking levies, which falls under the responsibility of the Lhokseumawe City Transportation Agency and is managed by parking attendants, has not been fully in accordance with the provisions stipulated in the Qanun. Based on Qanun of Lhokseumawe City Number 1 of 2024, several irregularities were identified, including the collection of parking fees that did not comply with the prescribed tariffs, the absence of official parking tickets in all transactions, the existence of illegal parking practices, and suboptimal supervision, all of which have the potential to reduce Local Own-Source Revenue (PAD). From the perspective of Fiqh Siyasah Tanfidziyah, the implementation of parking levies reflects the principle of public benefit (maslahah), but has not yet fully fulfilled the principles of trustworthiness (amanah), justice, accountability, and effective supervision.

Keywords: *Roadside Parking Levy, Local Own-Source Revenue, Qanun Number 1 of 2024, Fiqh Siyasah Tanfidziyah.*