

## Parking Fee Disputes: Analysis of Civil Liability of Local Governments and Taxpayers

Muh. Akbar Fhad Sharil<sup>1</sup> Hamida Hasan<sup>2</sup>

<sup>1</sup> Faculty of Law, Andi Sapada Institute of Social Sciences and Business

<sup>2</sup> Faculty of Business Andi Sapada Institute of Social Sciences and Business

Email: [0911029001hamida@gmail.com](mailto:0911029001hamida@gmail.com)

### Abstract

*This research examines the responsibilities of parking managers in collecting parking fees in Indonesia from legal and accounting aspects using a normative legal research method. The results show that the responsibilities of parking managers are still not optimal, with problems such as negligence, illegal levies, lack of supervision, potential claims for compensation, and discrepancies between regulations and accounting standards. To overcome these problems, comprehensive efforts are needed from stakeholders such as local governments, law enforcement agencies, tax accountants, and parking managers themselves. Strict law enforcement, harmonization of regulations, increased supervision, as well as increased awareness and legal compliance of parking managers are key to realizing effective parking fee management in accordance with legal and accounting principles to optimize parking fee revenue as a regional original income and achieve social justice.*

**Keywords:** Parking Manager Responsibility, Local Tax Law, Government Accounting

### Abstrak

Penelitian ini mengkaji tanggung jawab pengelola parkir dalam pemungutan retribusi parkir di Indonesia dari aspek hukum dan akuntansi menggunakan metode penelitian hukum normatif. Hasilnya menunjukkan tanggung jawab pengelola parkir masih belum optimal dengan permasalahan seperti kelalaian, praktik pungli, kurangnya pengawasan, potensi tuntutan ganti rugi, dan ketidaksesuaian antara peraturan dengan standar akuntansi. Untuk mengatasinya, diperlukan upaya komprehensif dari pemangku kepentingan seperti pemerintah daerah, aparat penegak hukum, akuntan pajak, dan pengelola parkir sendiri. Penegakan hukum tegas, harmonisasi peraturan, peningkatan pengawasan, serta peningkatan kesadaran dan kepatuhan hukum pengelola parkir menjadi kunci untuk mewujudkan pengelolaan retribusi parkir yang efektif sesuai prinsip hukum dan akuntansi guna mengoptimalkan penerimaan retribusi parkir sebagai PAD dan mewujudkan keadilan sosial.

**Kata kunci:** Tanggung Jawab Pengelola Parkir, Hukum Pajak Daerah, Akuntansi Pemerintahan

### Introduction

Parking fees are one of the significant sources of local revenue for local governments (Wa Ariadi, 2021). However, in practice, the management of parking fees is often faced with various problems that can hinder the optimization of revenue from these fees. One of the main problems that often occurs is the negligence of parking managers in carrying out their duties and obligations.

According to the Regional Regulation on Parking Fees, parking managers have an obligation to ensure that the implementation and collection of parking fees runs in an orderly, smooth, and safe manner (Peraturan Daerah Nomor 07 Tahun 2011 Tentang

Retribusi Parkir, n.d.). However, in reality, there are still often parking managers who are negligent in carrying out their obligations, such as not complying with parking regulations, not wearing uniforms and attributes of parking attendants, and behaving impolitely.

The negligence of parking managers not only impacts the decline in service quality to the community, but also has the potential to cause financial losses for local governments. The practice of extortion and leakage of parking fees due to dishonesty of parking managers is a common problem. This is certainly contrary to the principles of accountability and transparency in regional financial management.

In addition, the negligence of parking managers can also cause legal problems related to civil liability. Based on the Consumer Protection Act, parking managers have an obligation to provide a sense of security and comfort to consumers while using parking services. If there is a loss or damage to the vehicle in the parking area due to the negligence of the manager, the consumer can demand compensation in a civil manner. This can lead to complicated legal problems and potentially harm local governments or parking managers themselves. (Undang-Undang Nomor 8 Tahun 1999 Tentang Perlindungan Konsumen, n.d.), parking managers have an obligation to provide a sense of security and comfort to consumers while using parking services. If there is a loss or damage to the vehicle in the parking area due to the negligence of the manager, the consumer can demand compensation in a civil manner.

Another common problem is the lack of effective supervision and control by local governments over the performance of parking managers. This can be caused by the limited human resources and budget of local governments. As a result, violations and irregularities committed by parking managers often escape supervision and strict action. In order to ensure the orderliness, security, and smooth operation of parking, local governments have issued various regulations such as Regional Regulations, Mayor/Regent Regulations, and related Head of Service Decrees. However, the effectiveness of these regulations is still questionable if not accompanied by strict and consistent law enforcement against parking managers who are negligent in carrying out their responsibilities.

Another problem that also needs attention is the harmonization between regional tax regulations and applicable accounting standards. Discrepancies between the two can cause problems in reporting and calculating parking fees, as well as potentially causing disputes and legal uncertainty for parking managers.

Therefore, a comprehensive effort is needed to overcome the problem of negligence in the responsibility of parking managers. One effort that can be made is to involve experts in accounting and taxation in the process of drafting regulations. This is in line with the mandate of the Law which emphasizes the importance of legal certainty in the tax system. However, research that specifically analyzes the legal and accounting aspects in the management of parking fees is still limited.

In addition, the role of tax accountants is also very important in ensuring compliance of parking managers with applicable tax regulations and accounting standards. Tax accountants can provide advice and assistance to parking managers in preparing financial reports and calculating parking fees in accordance with applicable regulations (Nurpriambodo, 2022). However, most previous research has only focused on

one aspect, such as social justice or economic efficiency, without deeply integrating legal and accounting perspectives.

Overall, efforts to overcome the negligence of parking manager responsibility require close synergy and collaboration between local governments, academics, legal and accounting practitioners, as well as the wider community. This research is expected to make an important contribution in integrating tax law, accounting, and social justice perspectives in analyzing the effectiveness of parking fee management, as well as providing fairer and more effective policy recommendations in realizing social justice. Therefore, this research is very important and urgent to be conducted in order to fill the gaps in previous research and provide comprehensive solutions to the problems of parking fee management in Indonesia.

### **Materi dan Metode**

The responsibility of parking managers in collecting parking fees in Indonesia can also be viewed from the perspective of tax law. According to Muh. Akbar Fhad Syahril in his book "Dasar-Dasar Hukum Pajak", regional retributions are one of the important sources of local revenue for local governments in financing the administration and development of the region. Therefore, the management of parking fees must be carried out effectively and efficiently by local governments (Syahril, 2022). Therefore, the management of parking levies must be carried out effectively and efficiently by local governments. Further, Muh. Akbar Fhad Syahril emphasizing the importance of law enforcement in collecting local levies. Furthermore, Muh. Akbar Fhad Syahril emphasizes the importance of law enforcement in collecting regional retributions. According to him, local governments must have clear and strict regulations regarding the collection of retributions, as well as conduct strict supervision and control over their implementation (Irwansyah, 2020). This is in line with the efforts needed to overcome the problem of parking manager responsibility, namely strict law enforcement against violations committed by parking managers. (Syahril et al., 2023).

### **Metode**

This research uses normative legal research methods with a statute approach and a conceptual approach (Juliardi et al., 2023). Primary legal materials used include laws and regulations related to regional taxation and parking fees, such as the Law on Regional Taxes and Retributions Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah, Peraturan Daerah Nomor 07 Tahun 2011 tentang Retribusi Parkir, serta Peraturan Walikota/Bupati terkait pengelolaan parkir. Secondary legal materials include literature, journals, and research related to the responsibility of parking managers, parking fee disputes, and harmonization between regional tax law and applicable accounting standards.

Data analysis was carried out qualitatively using legal interpretation and legal construction methods to find solutions to the identified problems (Nawi, 2017). Legal interpretation is carried out to understand the meaning and purpose of laws and regulations related to the management of parking fees, while legal construction is used to develop relevant legal concepts in resolving parking fee disputes and strengthening the responsibility of parking managers (Irwansyah, 2020). In addition, a comparative analysis



was also carried out to compare the practice of managing parking fees in several regions and identify best practices that can be adopted.

## Result

### Parking Manager Responsibility Issues

Based on the results of the study, several problems were found related to the responsibility of parking managers in collecting parking levies in Indonesia, such as negligence of parking managers, pungli practices, lack of supervision, potential claims for compensation, and non-compliance between regulations and accounting standards (Putri & Pratomo, 2021).

These problems can be analyzed using the grand theory of consumer behavior. According to Kotler, consumer behavior is the study of how individuals, groups and organizations choose, buy, use and spend goods, services, ideas or experiences to satisfy their needs and desires (Satryadewa & Latumahina, 2023). In this context, parking service users can be considered as consumers who have the right to get good service from parking managers.

The negligence of parking managers in carrying out their duties and obligations can be seen as behavior that is inconsistent with the principles of good marketing and consumer service. The practice of illegal levies (pungli) and lack of supervision also contradict the principles of accountability and transparency in financial management. The potential for compensation claims is related to the obligation of parking managers to provide a sense of security and comfort to consumers while using parking services, in accordance with the Undang-Undang Perlindungan Konsumen.

The novelty of this research lies in the effort to integrate various issues related to the responsibilities of parking managers into a comprehensive consumer behavior theory framework. This research uses the grand theory of consumer behavior to analyze these issues from the perspective of consumer protection and customer satisfaction. In addition, this research also offers a holistic solution involving various stakeholders, such as local governments, law enforcement agencies, tax accountants, and parking managers themselves. The solutions offered include strict law enforcement, harmonization of regulations, increased supervision, as well as increased awareness and legal compliance of parking managers. Thus, this research provides a new contribution in an effort to realize effective, accountable parking fee management in accordance with the principles of consumer behavior, law, and applicable accounting.

Another problem that also needs attention is the discrepancy between local tax regulations and applicable accounting standards. Based on Government Regulation on Government Accounting Standards, local governments are required to prepare financial reports in accordance with applicable accounting standards (Peraturan Pemerintah Nomor 71 Tahun 2010 Tentang Standar Akuntansi Pemerintahan, n.d.). However, in practice, discrepancies between local tax regulations and accounting standards are still often found. This can lead to problems in reporting and calculating parking fees, and has the potential to cause disputes and legal uncertainty for parking managers. To overcome these problems, a comprehensive effort is needed involving various stakeholders. Local governments need to increase supervision and control over the performance of parking managers, and impose strict sanctions on managers who commit violations.

This is in line with the principle of accountability in regional financial management, where local governments must account for the use of the budget and the achievement of parking fee revenue targets to the public. In addition, local governments also need to harmonize local tax regulations with applicable accounting standards, to provide legal certainty for parking managers. This harmonization can be carried out by involving experts in the fields of accounting and taxation in the process of drafting regulations. This is in line with the mandate of the Law on the Formation of Laws and Regulations, which emphasizes the importance of public participation in the process of forming laws and regulations (Undang-Undang Nomor 12 Tahun 2011 Tentang Pembentukan Peraturan Perundang-Undangan, n.d.).

### **Efforts to Realize the Effectiveness of Parking Levy Management**

The role of tax accountants is also very important in ensuring the compliance of parking managers with applicable tax regulations and accounting standards. Tax accountants can provide advice and assistance to parking managers in preparing financial reports and calculating parking fees in accordance with applicable regulations (Nurpriambodo, 2022). This can help reduce the potential for disputes and legal uncertainty that may arise due to discrepancies between parking managers' reporting and local tax regulations and accounting standards.

Theoretically, the problem of parking managers' responsibility in collecting parking fees can be analyzed using the legal system theory from Lawrence M. Friedman. According to Friedman, the effectiveness of law enforcement is influenced by three components of the legal system: legal structure, legal substance, and legal culture (Rahman & Tomayahu, 2020). In the context of parking fee management, the legal structure includes law enforcement officials and judicial institutions tasked with overseeing and taking action against violations committed by parking managers. The legal substance covers local tax and parking fee regulations, as well as applicable accounting standards. Meanwhile, legal culture relates to the awareness and compliance of parking managers with applicable laws and regulations. To realize the effectiveness of parking fee management, these three components of the legal system must work synergistically. Law enforcement officials must carry out strict supervision and law enforcement against violations committed by parking managers.

Local tax and parking fee regulations must be clearly formulated and can be properly implemented by parking managers. Meanwhile, the legal culture of parking managers must be improved through socialization, education, and training in order to have high awareness and compliance with applicable laws and regulations. In addition to Friedman's legal system theory, the issue of parking managers' responsibility can also be analyzed using the theory of civil liability (Purnomo et al., 2020). According to this theory, anyone who commits an unlawful act that causes harm to others is obliged to compensate for that loss. In the context of parking fee management, if there is a loss or damage to a vehicle in a parking area due to the negligence of the parking manager, the parking manager can be sued for civil damages by the parking service user. This is in accordance with Pasal 1365 which regulates unlawful acts (Kitab Undang-Undang Hukum Perdata, n.d.). Based on legal analysis conducted using relevant theories and relating them to applicable regulations, it can be concluded that the responsibility of parking managers in collecting parking levies in Indonesia is still not optimal.

There are still many problems related to the negligence of parking managers, illegal levies, lack of supervision, potential civil lawsuits, and discrepancies between local tax regulations and applicable accounting standards. To overcome these problems, a comprehensive effort is needed from various stakeholders, including local governments, law enforcement officials, tax accountants, and parking managers themselves. Strict law enforcement, harmonization of regulations, increased supervision, as well as increased awareness and legal compliance of parking managers are the keys to realizing effective parking fee management in accordance with applicable legal and accounting principles. Thus, local governments can optimize parking fee revenue as one of the sources of regional original income, while also realizing social justice for the community.

### Conclusion

The responsibility of parking managers in collecting parking fees in Indonesia is still not optimal, with the existence of many problems related to the negligence of parking managers, illegal levies, lack of supervision, potential civil lawsuits, and discrepancies between local tax regulations and applicable accounting standards. Therefore, a comprehensive effort is needed from various stakeholders, including local governments, law enforcement officials, tax accountants, and parking managers themselves, with strict law enforcement, harmonization of regulations, increased supervision, and increased awareness and legal compliance of parking managers as the key to realizing effective parking fee management in accordance with applicable legal and accounting principles to optimize parking fee revenue as one of the sources of regional original income, as well as realizing social justice for the community.

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