**ABSTRACK**

With the implementation of regional autonomy which gives authority to the regions to manage and manage their own household in improving the efficiency, the results of government implementation, and regional development. In the implementation of governance and development in the region should be supported with adequate sources of income, one of them from the local tax sector such as the Swallow's Nest Tax. Swallow nest tax is sufficiently potential that the region should be able to maximize the tax absorption of the sector. Collecting Swallow's Nest Tax based on Local Regulation Number 03 Year 2011 in Financial Agency (BK) of North Penajam Paser Regency, East Kalimantan Province. The number of swallow nest entrepreneurs continues to grow every year. Until the end of 2017 there are 21 legal entrepreneurs in 4 districts. Swift nest tax acceptance for 3 years is Rp. 189,523,878, - and the highest revenue in 2017 is Rp.80.370.000, -. This can not be separated from the role of the apparatus of Finance Agency (BK) related from the data collection to collection and cooperation of the swallow nest entrepreneurs as tax subjects or taxpayers. However, in the taxation of this regional regulation also can not be separated from some obstacles that still have to be faced.