**ABSTRACT**

In general, taxes are a source of funding that can increase local revenue. One of them is a boardinghouse tax that has a high potential in increasing local revenue. Therefore, the government should optimize taxes. The problem in the collecting of taxes faced by each autonomous region is relatively the same. Medan is no exception that has abundant resources. Based on the problem above, the authors take the title **"Optimalization of Boarding House Tax Collecting In Increasing Original Revenue Medan City North Sumatra Province"**.

The purpose of the observations that the author did at the time of apprenticeship is to know the tax contribution of boarding houses in the increase of local income of Medan City, to know the cause of why the tax collecting of boarding houses still not optimal and analyze the efforts made by the Regional Tax and Retribution Board in increasing the boarding house tax in Medan City.

The method used by writer during the apprenticeship is descriptive research with inductive approach. With data collection techniques through interviews, observation and documentation.

The conclusion of this discussion is that boarding house taxes have not been very influential in increasing the local revenue. In addition, tax collecting of boarding houses in Medan City is still not optimal due to constrained in the process of collection. Like, the lack of public awareness of the responsibilities as a taxpayer.

In this final report, the authors provide advice to the Regional Tax and Retribution Board of Medan City to coordinate with the relevant agencies in the tax collecting process of boarding houses in the city of Medan.

**Keywords: Optimization, House Tax, Local Revenue**