**ABSTRACT**

**EFFECTIVITY OF SURFACE WATER COLLECTION OF TAX TO INCREASE LOCAL REVENUE**

**IN NORTH SULAWESI PROVINCE**

This study discusses the effectivitiy of Collection Surface Water tax in increasing local revenue in North Sulawesi province in order to determine the effectivitiy collection of surface water tax, a limiting factor in the implementation collection of surface water tax, as well as efforts to overcome obstacles in the process of collecting Surface water tax of the Management Board of Taxes and Levies in North Sulawesi Province.

Data that have been processed using qualitative research methods `descriptive inductive approach. For data collection techniques, the authors use interview techniques, documentation and observation.

Based on observations during an internship at the Management Board of Taxes and Levies, concluded that tax collection of surface water has been carried out but not yet achieve effective results for their several inhibiting factors include not achieving the tax target surface water that has been set, companies that have not registered as well as the surface water taxpayer Charging and procurement of labor or an employee at the tax has not been optimal.

Some efforts have been made by BP2RD is to do direct billing to the company as a taxpayer who has not paid taxes surface water, in coordination with the Head of the Management Board of Taxes and Levies for the fulfillment of the criteria employees needed in the field of taxation, and provide socialization to taxpayers about the importance of paying taxes surface water.

*Keywords: Effectivity, Surface Water Tax, Local revenue (PAD)*