e-ISSN: 3124-7318	**DANESIA** **International Journal of Social Sciences and Economics** Volume: 1, Nomor: 2, (2026), pp: 221-237	

Research Article

Implementation of The Policy to Regulate Unauthorized Advertising and Optimization of Advertising Tax in Sukabumi City

Novita Sulastri Ningsih: Universitas Muhammadiyah Sukabumi; E-mail: nvtsulstri@gmail.com
Tuah Nur: Universitas Muhammadiyah Sukabumi; E-mail: tuahnur@ummi.ac.id
Asep Hikmat: Universitas Muhammadiyah Sukabumi; E-mail: asephikmat@ummi.ac.id

*Corresponding Author: nvtsulstri@gmail.com
DOI: https://doi.org/10.61492/danesia.v1i2.42 | **received**: 06-29-2026; **accepted**: 07-05-2026; **online**: 07-30-2026

Abstract: *Advertising tax is one of the strategic sources of Local Own-Source Revenue (PAD), yet its optimization is constrained by the prevalence of unauthorized advertising and low taxpayer compliance. This study aims to analyze the implementation of the policy to regulate unauthorized advertising as an effort to optimize advertising tax revenue in Sukabumi City using the policy implementation model of Van Meter and Van Horn. A qualitative approach with a descriptive case study design was employed. Data were collected through in-depth interviews with six key informants from the Regional Financial and Revenue Management Agency (BPKPD), the Investment and One-Stop Integrated Service Office (DPMPTSP), the Civil Service Police Unit (Satpol PP), the Public Works Office (DPUTR), and business actors, supported by observations and document analysis. The findings indicate that the policy implementation has generally been effective, supported by clear regulatory standards, defined organizational responsibilities, and strong commitment from implementing agencies. However, several challenges remain, including limited human resources and budget, inadequate integration of information systems, suboptimal inter-agency coordination, and low public understanding of licensing and tax obligations. These constraints reduce the effectiveness of enforcement and the optimization of advertising tax revenue. The study concludes that successful policy implementation requires integrated governance through strengthened institutional coordination, digital-based supervision systems, capacity building for implementing agencies, and continuous public outreach to improve taxpayer compliance and increase sustainable local revenue.*
Keywords*: Advertising Tax; Policy Implementation; Public Policy; Sukabumi City; Unauthorized Advertising.*

1. Introduction

Regional taxes are a key source of Regional Original Income (PAD), playing a strategic role in enhancing the fiscal capacity of local governments to finance governance, development, and public services. In the era of fiscal decentralization, local governments are required to optimize all potential regional revenues through an effective, efficient, transparent, and accountable tax system. Advertising tax is one type of regional tax with significant potential for increasing PAD, given the growing economic activity and competition in the business world, which encourages businesses to utilize various promotional media to expand their market reach. Therefore, advertising tax management not only aims to increase regional revenues but also serves to maintain public order, city aesthetics, legal certainty, and sustainable regional spatial planning.

The legal basis for administering advertising tax in Indonesia is regulated by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which grants regional governments the authority to manage regional revenue sources, including advertising tax. Furthermore, the Sukabumi City Government established Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies as the legal basis for the implementation, licensing, supervision, and collection of advertising tax. This regulation requires every advertising operator to possess a valid permit and fulfill tax payment obligations before installing advertising media. Furthermore, regional governments also have the authority to supervise, seal, and dismantle advertising that violates regional regulations.

Despite a clear regulatory framework, the implementation of advertising regulation policies in the field still faces various challenges. The phenomenon in Sukabumi City shows that many advertising advertisements are still installed without permits and do not fulfill tax payment obligations. This situation indicates a gap between the stated policy objectives and the reality of implementation on the ground. Throughout 2025, the Sukabumi City Government, through the Public Order Agency (Satpol PP), and the Regional Finance and Revenue Management Agency (BPKPD), conducted various enforcement operations against illegal advertising located along several strategic roads. These operations resulted in dozens of billboards and billboards being sealed or even dismantled due to lack of permits or outstanding advertising tax payments. However, similar violations continued to be found in other locations, indicating that the enforcement policy has not been able to foster sustainable compliance.

This problem is further exacerbated by the increasing advertising tax receivables year after year. According to data from the Sukabumi City Regional Finance and Revenue Management Agency, total advertising tax receivables reached IDR 1.24 billion in 2023, increased to IDR 1.71 billion in 2024, and again to IDR 2.21 billion in 2025. This increasing trend indicates that the level of advertising taxpayer compliance remains low, directly impacting suboptimal Regional Original Revenue (PAD) revenue. This situation also indicates that the primary problem lies not in the substance of the existing regulations, but rather in the effectiveness of policy implementation, which has not been able to optimally encourage administrative and tax compliance.

The success of implementing advertising regulation policies is not solely influenced by the existence of regulations but also by various organizational factors and the implementation environment. In terms of standards and policy objectives, the Sukabumi City Government has a clear goal of ensuring orderly advertising operations and optimizing regional tax revenue. However, achieving these goals remains hampered by limited human resources, a digitally integrated monitoring system, and limited accurate taxable data. Furthermore, field monitoring is still carried out conventionally, resulting in a slow and inefficient process for identifying violations.

On the other hand, policy implementation also involves coordination between various regional agencies, such as the Public Order Agency (Satpol PP) as the enforcement agency, the Regional Development Planning Agency (BPKPD) as the administrator of advertising tax administration, and the Investment and One-Stop Integrated Services Agency (DPMPTSP) as the licensing service provider. Effective implementation depends heavily on communication, coordination, and synchronization between these organizations. However, empirical evidence shows that coordination across regional agencies still faces various obstacles, including delays in information exchange, suboptimal integration of licensing and tax data, and the lack of an integrated monitoring system capable of supporting sustainable policy enforcement. Furthermore, business actors' understanding of advertising licensing procedures and tax obligations remains relatively low because policy socialization has not effectively reached all stakeholders.

This phenomenon can be explained through the policy implementation theory proposed by Van Meter and Van Horn, which states that the success of policy implementation is influenced by six main dimensions: policy standards and objectives, resources, characteristics of implementing organizations, inter-organizational communication, implementer disposition, and social, economic, and political conditions. These six dimensions interact to determine the success of a public policy's implementation. In the context of regulating illegal advertising in Sukabumi City, this theory is relevant because policy implementation involves various government organizations, business actors, and the public, each with different interests, requiring strong coordination and commitment.

Several previous studies have examined the implementation of advertising regulation policies from various perspectives. Putri & Rahman (2023) found that advertising regulation implementation has not been optimal due to limited personnel and infrastructure. Mulawangsa et al. (2021) showed that coordination between regional government agencies remains ineffective, impacting the success of policy enforcement. Sari and Prakoso (2021) concluded that advertising tax collection is suboptimal due to weak data collection on taxable objects. Meanwhile, Fajri and Maulana (2024) explained that collaboration between organizations can increase the effectiveness of advertising regulation despite still facing obstacles such as sectoral egos and limited information systems. These studies make important contributions to understanding advertising policy implementation, but they still focus on specific aspects in a partial manner.

Based on the results of previous research reviews, several research gaps remain. First, most studies only discuss advertising regulation from an operational, institutional coordination, or tax administration perspective, without comprehensively linking it to regional tax optimization. Second, previous studies have not comprehensively applied Van Meter and Van Horn's policy implementation theory to analyze the relationship between policy standards, resources, communication, organizational characteristics, implementer dispositions, and environmental conditions on the effectiveness of advertising regulation. Third, there is still limited research that examines the relationship between the implementation of advertising regulation policies and increasing taxpayer compliance with advertising as a strategy to optimize Regional Original Income in local governments. Based on these gaps, this study offers novelty by analyzing the implementation of unauthorized advertising regulation policies using the Van Meter and Van Horn theoretical perspective comprehensively, while also linking it to efforts to optimize advertising taxes in Sukabumi City. This study not only identifies factors that support and hinder policy implementation, but also explains how inter-organizational coordination, resource availability, policy communication, and environmental conditions influence the level of advertising taxpayer compliance and the effectiveness of regional tax revenue.

Therefore, this study aims to analyze the implementation of the policy to regulate unauthorized advertising in Sukabumi City and identify supporting and inhibiting factors in its implementation as an effort to optimize advertising tax revenue. The research findings are expected to provide theoretical contributions to the development of public policy implementation studies, particularly in the area of regional taxation, as well as provide practical recommendations for the Sukabumi City Government to strengthen inter-organizational coordination, enhance digital-based monitoring systems, improve taxpayer compliance, and optimize Regional Original Revenue (PAD) revenue sustainably.

2. Literature Review

Policy Implementation

Policy implementation is the stage that determines the success of a policy in achieving its stated objectives. A well-formulated public policy may not necessarily produce the desired impact if it is not implemented effectively. Implementation is the process that connects policy objectives with concrete actions through the coordination of various actors, organizations, and the utilization of available resources. Therefore, implementation is seen as the core of the public policy process because the success or failure of a policy is determined more at the implementation stage than at the formulation stage (Van Meter & Van Horn, 1975; Hill & Hupe, 2022). According to Van Meter and Van Horn (1975), policy implementation is the action taken by individuals and government and private organizations to achieve the objectives set forth in policy decisions. The implementation model they developed explains that implementation success is influenced by six main variables: policy standards and objectives, resources, characteristics of implementing agencies, inter-organizational communication, disposition of implementers, and the social, economic, and political environment. This model remains one of the most widely used policy implementation theories in public administration research because it comprehensively explains the relationship between policy, implementing organizations, and the implementation environment.

Policy standards and objectives are the primary dimensions that determine the direction of implementation. Clarity of policy objectives facilitates the implementing organization's translation of the policy into programs and operational activities. Conversely, unclear objectives lead to multiple interpretations, thus reducing implementation effectiveness (Hill & Hupe, 2022). In the context of regulating unauthorized advertising, policy standards are embodied in Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments and Sukabumi City Regional Regulation Number 4 of 2023, which regulates the implementation of advertising and the obligation to pay advertising taxes. The second dimension is resources. Van Meter and Van Horn explain that policy implementation requires the support of human resources, budget, technology, information, authority, and adequate facilities and infrastructure. Limited resources are often the main cause of low policy implementation effectiveness because they hamper the processes of supervision, coordination, and service to the public (Howlett et al., 2020). Recent research also shows that human resource capacity and the use of information technology are important factors in increasing the success of public policy implementation in local governments. The characteristics of the implementing organization also determine the success of policy implementation. A clear organizational structure, a clear division of authority, effective leadership, and a supportive organizational culture will improve the quality of policy implementation (Bryson et al., 2021). In implementing the policy to control unauthorized advertising, coordination between the Public Order Agency (Satpol PP), the Regional Development Planning Agency (BPKPD), and the Regional Development Planning Agency (DPMPTSP) is crucial in ensuring that the supervision, licensing, and tax collection processes are integrated.

Inter-organizational communication is a crucial factor influencing public policy implementation. Effective communication enables each implementing organization to understand the policy objectives, thereby reducing misinterpretation and improving cross-sector coordination. Conversely, weak communication leads to overlapping authority, delays in information exchange, and low policy implementation effectiveness. Recent studies have shown that cross-organizational coordination is a crucial factor in determining the success of local government policy implementation. The disposition of implementers reflects the attitude, commitment, integrity, and willingness of officials to implement policies. Officials with high commitment will implement policies consistently in accordance with established objectives. Conversely, low commitment, resistance to change, or conflicts of interest can hinder policy implementation. Furthermore, social, economic, and political conditions also influence implementation success because public policies always interact with the environment in which they are implemented (Hill & Hupe, 2022). In the context of advertising, increasing business competition and low tax awareness can affect the level of compliance of business actors with licensing and tax payment obligations.

Policy on Controlling Unlicensed Advertising

The policy of regulating unauthorized advertising is part of the implementation of public policy aimed at ensuring orderly advertising operations while increasing compliance with regional tax obligations. Unlicensed advertising not only detracts from the city's aesthetics and disrupts public safety, but also leads to the loss of potential regional tax revenue. Therefore, regional governments are obligated to supervise, enforce the law, and regulate any advertising operations that do not comply with administrative and tax requirements. Enforcing this policy is part of the regional government's function in ensuring legal certainty, improving the quality of public services, and optimizing Regional Original Revenue (PAD) through effective tax governance (Hill & Hupe, 2022). Normatively, advertising operations in Indonesia are regulated by Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, which authorizes regional governments to manage advertising taxes as a source of PAD. Furthermore, Sukabumi City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Levies regulates licensing requirements, tax payments, supervision, and the imposition of administrative sanctions on advertisements that violate regulations. This regulation demonstrates that the advertising regulation policy is not solely oriented towards maintaining city order but also serves as a fiscal instrument to increase regional financial capacity.

From a public administration perspective, implementing the advertising regulation policy requires synergy between regulatory aspects, institutions, licensing services, tax administration, and law enforcement. Effective implementation will increase with good coordination between implementing organizations, an integrated information system, and a monitoring mechanism supported by digital technology. Digital transformation in tax administration enables local governments to improve the accuracy of taxable data collection, accelerate the monitoring process, reduce revenue leakage, and improve taxpayer compliance. Various studies have shown that digitalization of tax administration contributes to increased transparency, administrative efficiency, and taxpayer compliance, thus supporting the optimization of regional revenue. Furthermore, implementing the policy to control unauthorized advertising requires a collaborative approach involving various regional government agencies, such as the Public Order Agency (Satpol PP) as the enforcer of regional regulations, the Regional Financial and Revenue Management Agency (BPBD) as the administrator of advertising tax administration, and the Investment and One-Stop Integrated Services Agency (DPP) as the licensing service provider. This inter-agency collaboration is crucial for creating an integrated oversight system, accelerating information exchange, and increasing the effectiveness of policy implementation.

Advertising Tax Optimization

Optimizing advertising taxes is an effort by local governments to increase tax revenue by strengthening tax administration, increasing taxpayer compliance, improving the monitoring system, and enforcing the law against tax violations. Optimization is measured not only by the increase in tax revenue, but also by the local government's ability to build a transparent, accountable, efficient, and sustainable tax system. In the era of fiscal decentralization, the success of local governments in optimizing regional taxes is a key indicator of fiscal independence and the quality of governance (Bird & Zolt, 2021). According to the OECD (2022), modern tax administration must be supported by data integration, service digitization, risk management, and increased voluntary tax compliance. Digitizing tax administration allows the government to more accurately identify taxable objects, improve the quality of service to taxpayers, and strengthen oversight of potential lost regional revenue. This approach also improves administrative efficiency while strengthening transparency in tax management.

In the context of advertising taxes, tax revenue optimization is significantly influenced by the effective implementation of policies to regulate unauthorized advertising. Advertisements that are not registered as taxable objects will reduce the potential for Regional Original Revenue, therefore, a monitoring system is needed that can integrate permit data, taxable object data, and tax payment data in real time. The implementation of a digital-based tax administration system also allows local governments to monitor expired permits, advertisements that have not paid taxes, and advertisements installed without permits, thereby minimizing revenue leakage. Various studies show that the quality of tax administration has a positive relationship with increased taxpayer compliance and local government tax revenue performance. In addition to strengthening administration, optimizing advertising tax also requires increasing taxpayer awareness through education, outreach, and simplifying service procedures. Voluntary compliance will increase if taxpayers understand the benefits of paying taxes, receive easy services, and have trust in the government. Therefore, local governments need to combine a persuasive approach through education with a repressive approach through law enforcement against advertisements that do not comply with licensing and tax requirements. Thus, the implementation of the policy to regulate unlicensed advertising not only functions as a supervisory instrument, but also as a strategy to increase taxpayer compliance and optimize Regional Original Income in a sustainable manner.

3. Method

This research uses a qualitative approach with a descriptive case study design. The qualitative approach was chosen because this study aims to understand in-depth the implementation of the policy to regulate illegal advertising as an effort to optimize advertising tax in Sukabumi City. This approach allows researchers to explore the experiences, perceptions, and interactions of actors involved in policy implementation, thereby providing a comprehensive understanding of the factors influencing the success and obstacles of policy implementation. Qualitative research is appropriate when the phenomenon being studied requires an in-depth understanding of the social context, organization, and policy implementation process (Creswell & Poth, 2018; Yin, 2023).

The research was conducted in the Sukabumi City Government, West Java Province, with a focus on the implementation of the policy to regulate illegal advertising. The location was selected purposively because Sukabumi City still faces various problems related to illegal advertising and increasing advertising tax receivables despite the local government's implementation of various enforcement activities. The institutions focused on in this study include the Public Order Agency (Satpol PP) as the enforcement agency for Regional Regulations, the Regional Finance and Revenue Management Agency (BPKPD) as the administrator of advertising tax administration, and the Investment and One-Stop Integrated Services Agency (DPMPTSP) as the provider of advertising licensing services.

The research informants were selected using a purposive sampling technique, selecting informants with knowledge, experience, and direct involvement in the implementation of policies to regulate unlicensed advertising. This technique enabled the researcher to obtain information-rich cases from parties familiar with the research phenomenon (Patton, 2015). The research informants consisted of structural and functional officials at Satpol PP, BPKPD, and DPMPTSP in Sukabumi City, advertising business operators, and academics or public policy experts familiar with regional policy implementation.

Data collection techniques included in-depth interviews, observation, and documentation studies. Interviews were conducted in a semi-structured manner using interview guidelines based on the six dimensions of policy implementation according to Van Meter and Van Horn (1975): policy standards and objectives, resources, characteristics of implementing organizations, inter-organizational communication, implementer disposition, and social, economic, and political conditions. Observations were conducted to obtain a direct overview of the advertising supervision and enforcement process in the field. Meanwhile, documentation studies were used to obtain various supporting documents, such as Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Sukabumi City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies, advertising enforcement reports, advertising tax receivables data, minutes of enforcement, and other relevant administrative documents.

The primary instrument in this research was the researcher (human instrument), as the researcher played a direct role in determining the research focus, collecting data, analyzing data, interpreting findings, and drawing conclusions. Interview guidelines, observation sheets, a voice recorder, a camera, and field notes were used to support the data collection process. In qualitative research, the researcher is the primary instrument determining data quality through their ability to observe, interview, interpret, and reflect on the phenomena being studied (Creswell & Poth, 2018).

Data validity was maintained through source triangulation, technical triangulation, and member checking. Source triangulation was conducted by comparing information obtained from various informants, while technical triangulation was conducted by comparing the results of interviews, observations, and documentation. Furthermore, member checking was conducted by confirming the interview results with informants to ensure the researcher's interpretations align with the actual situation. The application of these techniques aims to increase the credibility, dependability, confirmability, and transferability of research results, as recommended in qualitative research (Lincoln & Guba, 1985; Creswell & Poth, 2018).

Data analysis used the interactive model developed by Miles, Huberman, and Saldaña (2014), which consists of three stages: data condensation, data display, and drawing and verifying conclusions. In the data condensation stage, researchers selected, simplified, grouped, and coded data based on the research focus. The data was then presented in narrative, matrix, or tabular form to facilitate interpretation. The final stage involved drawing conclusions based on the patterns of relationships between findings, which were then continuously verified throughout the research process to ensure the consistency of the analysis results. This interactive analysis model is one of the most widely used approaches in qualitative research because it produces systematic, transparent, and scientifically accountable analysis.

The research analysis framework refers to Van Meter & Van Horn's (1975) policy implementation theory, which explains that the success of policy implementation is influenced by six main dimensions, namely (1) policy standards and targets, (2) resources, (3) characteristics of implementing organizations, (4) inter-organizational communication, (5) implementer disposition, and (6) social, economic, and political conditions. These six dimensions are used as the basis for compiling interview guidelines, data coding processes, categorizing findings, and interpreting research results. By using this framework, this research is expected to provide a comprehensive picture of the implementation of the policy to regulate unauthorized advertising as an effort to optimize advertising tax in Sukabumi City.

4. Results And Discussion

Hasil Penelitian

This study aims to analyze the implementation of the policy to regulate unlicensed advertising as an effort to optimize advertising tax in Sukabumi City. Data were obtained through in-depth interviews with six informants: officials from the Department of Public Works and Public Housing (DPMPTSP), the Regional Development Planning Agency (BPKPD), the Public Order Agency (Satpol PP), and the Public Housing and Public Housing Agency (DPPUTR), business operators who have complied with licensing requirements, and those still installing unlicensed advertising. In addition to interviews, data were also strengthened through field observations and document analysis, including laws and regulations, advertising regulation reports, and tax administration documents. All data were analyzed based on the six dimensions of policy implementation according to Van Meter and Van Horn: policy standards and objectives, resources, characteristics of implementing organizations, inter-organizational communication, implementer disposition, and social, economic, and political conditions.

Policy Standards and Objectives

The results indicate that the implementation of the policy to regulate unlicensed advertising in Sukabumi City has clear standards and policy objectives. Policy implementation refers to Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Sukabumi City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies, Sukabumi Mayoral Regulation Number 24 of 2024 concerning Procedures for Collecting Advertising Taxes, and Sukabumi Mayoral Instruction Number 1 of 2025 concerning the Control of Unlicensed Advertisements and the Optimization of Advertisement Taxes. These regulations serve as guidelines for the licensing process, tax collection, supervision, and regulation of advertisements.

Informant I from the DPMPTSP explained that:

"*As mandated by the DPMPTSP's duties and authorities, it issues a Decree on advertising licensing services related to the advertising display period.*"

The informant also added:

"*The target for advertising licensing services is for all advertising structures to have legal standing in the form of a PBG (Business Permit), a Rumija recommendation, and a Decree on advertising operation.*

Currently, the progress of advertising arrangement has reached approximately 80%, while the remainder is still in the process of administrative completion or independent demolition."

This statement demonstrates that the Sukabumi City Government has established a measurable policy target, namely ensuring that all advertising operations have administrative legality. However, interviews with business operators indicate that some people still do not fully understand the licensing procedures.

Informant VI stated:

"*They know that advertising must have a permit and are subject to tax, but they don't fully understand the procedures, requirements, and applicable provisions.*"

Furthermore, Informant VI also stated:

"*Generally, the regulations are in place, but for small businesses, they are still quite confusing because they involve several agencies and are considered quite numerous administrative requirements.*"

These findings indicate that the policy standards and objectives have been clearly formulated, but their implementation still requires increased socialization and simplification of service procedures so that all businesses can optimally fulfill their licensing obligations.

Resources

The research results indicate that the implementation of the advertising regulation policy has been supported by organizational resources, but there are still limitations in terms of human resources, budget, and technology utilization in several regional government agencies. The DPMPTSP has utilized an electronic service system through the SISAKTI and SIMBG applications, making the licensing process more efficient.

Informant I stated:

"*So far, human resources are sufficient, thanks to the assistance of the SISAKTI and SIMBG applications. So, the public can submit applications online, although if they encounter difficulties, they can still visit the Public Service Mall.*"

However, Informant IV from the Public Works and Housing Agency (DPUTR) expressed a different view, explaining:

"*Due to the new policy involving DPUTR, the facilities and infrastructure currently being used are still maximizing existing facilities. In terms of budget, DPUTR does not have a dedicated budget for advertising regulation.*"

Informant IV also added:

"*DPUTR still lacks human resources specifically for advertising because this is a relatively new policy, so they are still optimizing existing staff by dividing their duties.*"

These findings indicate that the use of technology has helped improve the quality of licensing services, but limited personnel and budgets in some implementing organizations remain a challenge to optimally implementing advertising supervision and regulation.

Characteristics of the Implementing Organization

The results of the study indicate that the implementation of the policy to regulate unlicensed advertisements in Sukabumi City involves several regional apparatus organizations each with their own duties and authorities. The DPMPTSP is responsible for advertising licensing services, the BPKPD carries out the administration and collection of advertisement taxes, the Satpol PP enforces Regional Regulations, while the DPUTR provides technical considerations related to advertisement construction, Building Approvals (PBG), and Road Space (Rumija). This division of tasks indicates that the implementing organizational structure has been clearly established so that each agency understands its role and responsibilities in policy implementation.

Informant I from the DPMPTSP explained that:

"*The DPMPTSP is responsible for processing advertising licensing services, from application submission to the issuance of a Decree on advertising operation after all administrative and technical requirements have been confirmed.*"

Meanwhile, Informant III from the Public Order Agency (Satpol PP) stated that:

"*Satpol PP conducts field supervision and seals or dismantles any advertisements that do not meet the requirements, in accordance with coordination with relevant regional agencies.*"

From the perspective of business actors, Informant VI stated that the service mechanism still involves quite a number of agencies.

"*The licensing process is clear, but it still has to go through several agencies, so I think it's quite lengthy for small businesses.*"

The interview results indicate that the division of authority between organizations has been working well. However, cross-organizational coordination and service integration still need to be improved to simplify and streamline the licensing process. The existence of standard operating procedures (SOPs) for regulation, technical studies of advertising locations, and an electronic service system are supporting factors in policy implementation, although synchronization between agencies still requires improvement.

Inter-Organizational Communication and Implementation Activities

Research results indicate that inter-organizational communication was implemented through coordination meetings, joint operations, administrative data exchange, and technical coordination prior to the implementation of advertising enforcement. This communication involved the DPMPTSP, the Regional Development Planning Agency (BPKPD), the Public Order Agency (Satpol PP), and the Public Works and Housing Agency (DPUTTR), ensuring that each organization received information regarding the permit status, tax obligations, and technical conditions of the advertisements subject to enforcement. However, the research also indicated that the information exchange process was still manual and therefore not fully integrated into a single information system.

Informant I from DPMPTSP explained:

"*Coordination is carried out routinely through joint meetings and direct communication between regional agencies prior to enforcement or the issuance of advertising permits.*"

Informant II from the BPKPD added:

"*Before enforcement, we cross-checked data on the status of advertising tax payments to ensure that the actions taken align with the taxpayer's administrative status.*"

However, from the perspective of business actors, there were still limitations in the dissemination of information regarding licensing procedures. Informant VI stated:

"*I know that advertising requires a permit, but I don't fully understand the detailed process because the information I have received is limited.*"

These findings indicate that internal communication between organizations has been quite good, but external communication with the public and businesses still needs to be improved through more intensive outreach and the use of digital media to ensure wider dissemination of information regarding permits and tax obligations.

Implementation Disposition

The research indicates that government officials are highly committed to implementing the policy to control unlicensed advertising. This commitment is evident in the regular implementation of enforcement operations, the sealing of illegal advertising, the dismantling of advertising that violates regulations, the re-registration of advertising objects, and the collection of advertising tax arrears. All implementing organizations stated that these activities are carried out as a form of implementing regional regulations and an effort to improve advertising taxpayer compliance.

Informant III from the Public Order Agency (Satpol PP) explained:

"*We carry out enforcement based on assignment letters and the results of coordination with relevant Regional Apparatus Organizations (OPD). If advertising is found to be unlicensed or in violation of regulations, it will be sealed and dismantled according to procedure.*"

Informant II from the Regional Audit Board (BPKPD) also stated:

"*In addition to enforcement, we continue to collect from taxpayers who still have outstanding payments so that potential advertising tax revenue can be optimized.*"

However, several informants assessed that enforcement has not been fully consistent across all violations discovered. This situation has led some business actors to believe that there is still disparity in the policy enforcement process. Therefore, consistency in policy implementation is an aspect that still needs to be strengthened to increase public trust in the local government.

Social, Economic, and Political Conditions

The research results indicate that the implementation of the policy to regulate unlicensed advertising is also influenced by social, economic, and political conditions. From a social perspective, public awareness of the importance of advertising legality varies. Some businesses understand the importance of complying with regional regulations, while others still view the licensing process as a complicated procedure requiring additional costs. From an economic perspective, increasingly fierce business competition encourages some businesses to continue using advertising media as a promotional tool even though they have not yet met all administrative requirements.

Informant VI, a business owner, stated:

"*We understand that advertising requires permits, but for small businesses, the cost and processing are still a consideration, so sometimes advertising is placed first.*"

Meanwhile, Informant II from the Regional Development Planning Agency (BPKPD) stated:

"*Local government support for this policy is quite strong because various regulations have been issued, and enforcement activities are carried out in an integrated manner with other regional agencies.*"

The research findings indicate that regulatory support and local government commitment have been driving factors in policy implementation. However, social conditions, business actors' understanding, and economic pressures remain challenges in improving compliance with advertising permits and tax payments. Therefore, in addition to law enforcement, local governments need to strengthen education, outreach, and streamline services to ensure more effective policy implementation.

Discussion

Policy Standards and Objectives

The research results indicate that the implementation of the policy to regulate unauthorized advertising in Sukabumi City is supported by clear policy standards and objectives. This clarity is reflected in the legal basis governing advertising operations, starting with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, Sukabumi City Regional Regulation Number 4 of 2023 concerning Regional Taxes and Regional Levies, Sukabumi Mayoral Regulation Number 24 of 2024, and Sukabumi Mayoral Instruction Number 1 of 2025. The existence of these regulations provides clear direction for implementing organizations in carrying out their functions of licensing services, tax collection, supervision, and regulating advertising.

These findings reinforce the policy implementation theory proposed by Van Meter and Van Horn (1975), which states that clarity of policy standards and objectives is a key prerequisite for successful implementation. Policies with measurable objectives will facilitate implementing organizations in translating the policy into operational activities, thereby reducing differences in interpretation among implementers. In this study, all regional government agencies shared a common understanding of the policy's objectives, namely to ensure orderly advertising operations, increase business compliance, and optimize advertising tax revenue. However, the study also showed that regulatory clarity has not fully translated into the achievement of policy objectives. The continued presence of unlicensed advertising indicates that some business actors do not fully understand licensing procedures and tax obligations. This situation indicates that successful implementation is not solely determined by regulatory clarity but also by the effectiveness of policy dissemination to the public. This study's findings align with Hill & Hupe (2022), who explain that policy implementation will be effective if policy standards are consistently understood by both implementing organizations and target groups. Furthermore, research by Mariana (2023) also indicates that regulatory clarity needs to be accompanied by an effective communication strategy to ensure policy objectives are understood by all stakeholders.

Resources

This study demonstrates that resources are a key factor in determining the successful implementation of the advertising regulation policy in Sukabumi City. The use of electronic service systems through the SISAKTI and SIMBG applications has increased the efficiency of licensing services and made it easier for the public to apply for advertising permits. The digitization of these services demonstrates local government efforts to improve the quality of public services through the use of information technology. These findings support Van Meter and Van Horn's (1975) assertion that policy implementation requires adequate resource support, including human resources, budget, technology, and organizational authority. Without sufficient resource support, well-formulated policies will struggle to achieve their stated objectives.

This study also found resource limitations in several implementing organizations, particularly related to the number of personnel handling advertising, limited dedicated budgets, and suboptimal technology integration between agencies. These conditions have prevented the optimal implementation of monitoring and enforcement processes, particularly in identifying unlicensed and expired advertisements. These findings are consistent with research by Howlett et al. (2020), which explains that the capacity of government organizations is significantly influenced by the adequacy of human resources, budgets, and the ability to utilize information technology. The OECD (2022) research also shows that digitalization of tax administration can increase the effectiveness of supervision and reduce the loss of potential tax revenue if supported by adequate organizational capacity.

Characteristics of Implementing Agencies

The research results indicate that the characteristics of the implementing organizations have supported the implementation of the advertising regulation policy through a clear division of duties and authorities between the Regional Development Planning Agency (DPMPTSP), the Regional Development Planning Agency (BPKPD), the Public Order Agency (Satpol PP), and the Public Works and Public Housing Agency (DPUT). This clear organizational structure allows each regional apparatus to carry out its functions according to its respective authority, thereby reducing the potential for overlapping tasks. This finding aligns with the theory of Van Meter and Van Horn (1975), which asserts that the characteristics of implementing organizations influence the effectiveness of policy implementation. Organizations with clear structures, standard operating procedures, and well-defined divisions of authority are more capable of implementing policies effectively than those with complex and uncoordinated structures. However, this study also shows that inter-organizational coordination still faces several challenges, particularly related to the synchronization of permit data, the exchange of administrative information, and the integration of services. This situation hinders the rapid and accurate identification of problematic advertising.

These findings align with Bryson et al. (2021), who stated that policy implementation involving multiple organizations requires collaborative governance for effective cross-sectoral coordination. Khairina's (2023) research also found that weak inter-agency coordination was one of the causes of the low effectiveness of advertising policy implementation in local governments.

Inter-organizational Communication

The research results indicate that inter-organizational communication was implemented through coordination meetings, joint operations, and the exchange of information regarding the status of advertising permits and tax payments. This communication contributed to a shared understanding between organizations in implementing advertising regulations. According to Van Meter and Van Horn (1975), effective communication is a crucial factor in policy implementation because it enables each organization to consistently understand the policy's objectives. Clarity of information will reduce misinterpretations and improve coordination in policy implementation. This research indicates that communication to target groups is still suboptimal. Some business actors still do not understand the advertising permit processing mechanism or tax payment obligations. This situation indicates that policy communication has not fully reached all implementation targets.

This finding supports the research of Hill & Hupe (2022), which explains that implementation communication does not only occur between implementing organizations but must also reach the public as the policy recipients. Therefore, local governments need to strengthen public communication strategies through digital media, direct outreach, and consultation services to increase public compliance.

Disposition of Implementers

This study shows that government officials are highly committed to implementing the policy to regulate unlicensed advertising. This commitment is reflected in the regular implementation of enforcement operations, the sealing of illegal advertising, the dismantling of advertising that violates regulations, and the collection of advertising tax arrears. According to Van Meter and Van Horn (1975), the disposition of implementers relates to the attitude, commitment, and willingness of officials to implement policies. Officials with high commitment will implement policies consistently, making it easier to achieve policy objectives. This study found that the consistency of policy enforcement still needs to be improved. The persistence of unregulated advertising creates the perception that policy enforcement is not yet fully equitable. Therefore, consistent implementation is a crucial aspect in increasing public trust in the government. This finding aligns with research by Zuhra et al. (2025), which shows that official commitment is a key factor in increasing the effectiveness of regional regulation enforcement policy implementation.

Social, Economic, and Political Environment

Research shows that the implementation of advertising regulation policies is influenced by social, economic, and political conditions. From a social perspective, public understanding of licensing procedures remains variable. From an economic perspective, business competition encourages some businesses to install advertisements as a promotional strategy without first completing the licensing process. Meanwhile, from a political perspective, local government support through various regulations and joint operations demonstrates a strong commitment to policy implementation. These findings align with the theory of Van Meter and Van Horn (1975), which explains that the social, economic, and political environment are external factors influencing the success of policy implementation. A supportive environment will accelerate the achievement of policy objectives, while a less conducive environment can hinder implementation.

The results of this study also support the OECD's (2022) view that improving taxpayer compliance depends not only on law enforcement but also on improving tax literacy, simplifying services, and building public trust in the government. Therefore, the implementation of advertising regulation policies in Sukabumi City needs to be accompanied by increased education for business actors, digitalization of services, and strengthening collaboration between organizations so that advertising tax optimization can be achieved sustainably.

5. Conclusion

This study aims to analyze the implementation of the policy to regulate unlicensed advertising as an effort to optimize advertising tax in Sukabumi City, based on the Van Meter and Van Horn policy implementation model. The results indicate that policy implementation has generally been successful, supported by clear regulations, a structured division of tasks between organizations, and the local government's commitment to monitoring and regulating unlicensed advertising. Clarity in policy standards and objectives provides guidance for implementing organizations in carrying out their functions of licensing services, tax collection, and enforcing regional regulations. However, policy implementation has not yet fully achieved optimal results. Several obstacles remain, including limited human resources and budget within implementing organizations, an unintegrated inter-agency information system, coordination that still needs to be strengthened, and a lack of understanding among some business actors regarding advertising licensing procedures and tax obligations. These conditions have resulted in the continued presence of unlicensed advertising and the suboptimal collection of advertising tax, a source of Regional Original Income. This study shows that the successful implementation of advertising regulation policies is not only determined by the existence of regulations, but is also influenced by inter-organizational synergy, adequate resources, effective policy communication, commitment of officials, and support from social, economic, and political conditions. Therefore, optimizing advertising tax requires a more integrated implementation approach through strengthening coordination across regional agencies, developing digital-based information systems, increasing the capacity of officials, and intensifying outreach to the public and businesses. Theoretically, this study strengthens the relevance of the Van Meter and Van Horn policy implementation model in explaining the factors that influence the success of policy implementation in the context of advertising regulation and regional tax management. Practically, the results of this study provide implications for the Sukabumi City Government to strengthen advertising regulation governance through the integration of licensing and tax data, simplifying service procedures, increasing information technology-based supervision, and strengthening education for taxpayers. These steps are expected to increase business compliance, reduce the number of unlicensed advertisements, and optimize advertising tax revenue as part of increasing regional fiscal capacity.

This research provides practical implications for the Sukabumi City Government to improve the effectiveness of implementing policies to regulate unlicensed advertisements by strengthening inter-organizational coordination, integrating licensing and taxation information systems, and optimizing digital technology-based supervision. Furthermore, increasing the capacity of apparatus, simplifying licensing procedures, and conducting ongoing outreach to business actors are expected to improve advertising taxpayer compliance and optimize Regional Original Income (PAD). This research has limitations because it was only conducted in the Sukabumi City Government using a qualitative approach, so the results cannot be generalized to other regions. Therefore, further research is recommended to use a quantitative or mixed methods approach and expand the research location to several local governments. Future research can also develop a policy implementation model by adding variables such as digital government, collaborative governance, public trust, and good governance to gain a more comprehensive understanding of regional tax optimization.

6. References

Bird, R. M., & Zolt, E. M. (2021). *Taxation and development: Strengthening local government revenue systems*. World Bank Publications.

Bryson, J. M., Crosby, B. C., & Stone, M. M. (2021). Designing and implementing cross-sector collaborations: Needed and challenging. *Public Administration Review, 81*(4), 650–663. https://doi.org/10.1111/puar.13369

Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.). Sage Publications.

Fajri, M., & Maulana, R. (2024). Collaborative governance dalam implementasi kebijakan penertiban reklame pada pemerintah daerah. *Jurnal Administrasi Publik Indonesia, 10*(1), 65–79.

Hill, M., & Hupe, P. (2022). *Implementing public policy* (4th ed.). Sage Publications.

Howlett, M., Ramesh, M., & Perl, A. (2020). *Studying public policy: Principles and processes* (5th ed.). Oxford University Press.

Khairina, N. (2023). Implementasi kebijakan penertiban reklame melalui koordinasi organisasi perangkat daerah. *Jurnal Ilmu Administrasi Negara, 20*(2), 145–160.

Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic inquiry*. Sage Publications.

Mariana, D. (2023). Implementasi kebijakan penertiban reklame dalam meningkatkan pendapatan asli daerah. *Jurnal Kebijakan Publik, 14*(2), 117–130.

Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). Sage Publications.

Mulawangsa, M., Nawir, A., & Sapriadi, S. (2021). Efektivitas fungsi koordinasi dinas satuan polisi pamong praja dan pemadam kebakaran dengan camat di Kabupaten Sinjai dalam penegakan Peraturan Daerah Nomor 4 Tahun 2015. *Journal of Government Insight*, *1*(2), 92-103. https://doi.org/10.47030/jgi.v1i2.309

OECD. (2022). *Tax administration 2022: Comparative information on OECD and other advanced and emerging economies*. OECD Publishing. https://doi.org/10.1787/1e797131-en

Patton, M. Q. (2015). *Qualitative research & evaluation methods* (4th ed.). Sage Publications.

Pemerintah Kota Sukabumi. (2023). *Peraturan Daerah Kota Sukabumi Nomor 4 Tahun 2023 tentang Pajak Daerah dan Retribusi Daerah*. Pemerintah Kota Sukabumi.

Pemerintah Kota Sukabumi. (2024). *Peraturan Wali Kota Sukabumi Nomor 24 Tahun 2024 tentang Tata Cara Pemungutan Pajak Reklame*. Pemerintah Kota Sukabumi.

Pemerintah Kota Sukabumi. (2025). *Instruksi Wali Kota Sukabumi Nomor 1 Tahun 2025 tentang Penertiban Reklame Tak Berizin dan Optimalisasi Pajak Reklame*. Pemerintah Kota Sukabumi.

Pemerintah Republik Indonesia. (2022). *Undang-Undang Republik Indonesia Nomor 1 Tahun 2022 tentang Hubungan Keuangan antara Pemerintah Pusat dan Pemerintahan Daerah*. Lembaran Negara Republik Indonesia Tahun 2022 Nomor 4.

Putri, A. M., & Rahman, A. (2023). Pengawasan Penertiban Pemasangan Reklame Oleh Satuan Polisi Pamong Praja Di Kabupaten Kampar. *Jurnal Tatapamong*, 1-24. https://doi.org/10.33701/jurnaltatapamong.v5i1.3283

Sari, D., & Prakoso, H. (2021). Analisis optimalisasi pajak reklame sebagai sumber Pendapatan Asli Daerah. *Jurnal Akuntansi dan Keuangan Daerah, 16*(2), 101–115.

Van Meter, D. S., & Van Horn, C. E. (1975). The policy implementation process: A conceptual framework. *Administration & Society, 6*(4), 445–488. https://doi.org/10.1177/009539977500600404

Yin, R. K. (2023). *Case study research and applications: Design and methods* (7th ed.). Sage Publications.

Zuhra, N., Roza, D., & Helen, Z. (2025). Efektivitas pelaksanaan Peraturan Daerah Kabupaten Agam Nomor 4 Tahun 2021 tentang kawasan tanpa rokok terhadap kalangan aparatur sipil negara. *Ekasakti Legal Science Journal*, *2*(3), 265-276. https://doi.org/10.60034/bn383692