

## ABSTRACT

Discussion on the Regional Budget (APBD) not occur only in the allocation / resource will ditribusikan but also for political compromise in determining the extraction of revenue to finance government activities, development and service to the community. Local Revenue (PAD) in the budget information is a reflection of the economic potential of the region as an important source of income to be able to finance the delivery of governance and local development, Issues raised in this research is how the process / stages of political actors who play a role and influence budget policies have set in provincial tax, so it can be a process / stages of political actors who play of the target budget Provincial Tax.

In this study the authors used a qualitative descriptive method, the process of data collection is done through a search of documentation and interviews. In the data menganalisis author adopts the method of reducing the data, presenting data as well as verification or draw conclusions.

The conclusion of this study that the targeting of Provincial Taxes are not only the dominance of the executive, but in it there is a political dispute between the executive and the legislature. Politics budget is not just bringing the various needs of the people clashing with the process of political compromise in the struggle allocation / resource, but politically the budget also emphasizes on the process of political compromise in the extraction of income sources that can be maximized in order to realize a sufficient budget to finance expenditure area.

Keywords: Provincial Tax, Budget Politics