PATTIMURA Legal Journal

Volume 4 Issue 2, August 2025: p. 157-169
https://ojs3.unpatti.ac.id/index.php/pela//issue/view/1286

E-ISSN: 2830-2435
10.47268/pela.v4i2.20983

The Legal Status of Paid Parking in Churches in the Perspective of Regional Taxes and Levies

Ferdinandus Ngau Lobo[a], Markus Hallan[b], Martinus Julianto Dae Djono[a], Rosalia Martha Jawa Kelen[a*]

[a,] Faculty of Law, Universitas Katolik Widya Mandira Kupang, Kupang, Indonesia.
[b,] Faculty of Economics and Business, Universitas Nusa Cendana, Kupang, Indonesia.
: liarosakelen08@gmail.com
Corresponding Author*

Abstract

Introduction: *Churches, as religious institutions, are generally exempt from taxation. However, the emergence of paid parking practices within church premises has not received public criticism. The public tends to view it as a form of voluntary participation rather than a commercial activity. This raises legal questions from the perspective of tax law and regional levies.*
Purposes of the Research: *To examine the legal standing of paid parking practices at churches from the perspective of tax and regional levies.*
Methods of the Research: *This study uses normative legal research with a statute approach, focusing on the analysis of legal materials through a literature review of laws and regulations as well as relevant legal literature.*
Results Main Findings of the Research: *Paid parking within church premises is juridically categorized as a parking tax object, not a regional levy. However, referring to Article 77 paragraph (3) letter b of Law Number 28 of 2009, places of worship are exempt from tax if used solely for public services and not for commercial purposes. Since the parking proceeds are used to support church services, such practices should be excluded from the parking tax object. This indicates the need to expand the scope of tax exemption provisions to accommodate the essential function of places of worship.*

Keywords: Church Parking; Parking Tax; Regional Levies.

Submitted: 2025-07-25 *Revised: 2025-08-14* *Accepted: 2025-08-16* *Published: 2025-08-31*

How To Cite: Ferdinandus Ngau Lobo, Markus Hallan, Martinus Julianto Dae Djono, and Rosalia Martha Jawa Kelen. "The Legal Status of Paid Parking in Churches in the Perspective of Regional Taxes and Levies." *PATTIMURA Legal Journal* 4 no. 2 (2025): 157-169. https://doi.org/10.47268/pela.v4i2.20983

Copyright © 2025 Author(s) Creative Commons Attribution-NonCommercial 4.0 International License

INTRODUCTION

Houses of worship, including the Church, as their function is to provide religious facilities for the community, are certainly seen as non-commercial institutions devoted to spiritual and social services. Solely not focusing on making the largest profit livelihood but for the sake of religious services to the community, in Indonesia's tax policy, houses of worship often receive special treatment in the form of tax exemptions, one of which is tax exemption on Value Added Tax. This is expressly stated in the provisions of Article 2 and Article 3 of the Regulation of the Minister of Finance of the Republic of Indonesia Number 92/PMK.03/2020. This tax exemption is certainly not merely a privilege that is carried out without a clear basis, but departs from the

principle of the One Godhead as explicitly stated in Pancasila, and the recognition of the religious function of houses of worship.

However, problems then arise when houses of worship that are supposed to carry out their functions as a means of worship for the community actually carry out an activity that is no different from a business entity, in this case obtaining a payment, which is manifested in the provision of paid parking services in the area of houses of worship, including churches. In fact, the collection of paid parking in spaces belonging to houses of worship, in this case such as churches, has become a common practice in various regions, especially in Kupang City. One example occurs at St. Joseph Naikoten Catholic Church, which every Sunday or at other worship times provides parking lots to worshippers at a rate of IDR 2,000 for two-wheeled vehicles and IDR 5,000 for four-wheeled vehicles. Interestingly, from the researchers' observations so far, this practice does not cause resistance or rejection from the public, especially Catholics, in contrast to paid practices carried out in road bodies or private business areas which are often considered a form of illegal levies. This shows that the community places the practice not as a business activity, but rather as a form of voluntary participation of the people, like the practice of offering that has become part of Ecclesiastical life.

However, from the point of view of regional tax and levy law, this practice raises important questions to be studied in depth. Does the implementation of paid parking by houses of worship meet the elements as an object of levy or regional tax?, and if it falls into this category, should this practice still be subject to fiscal obligations, or should it be exempted?.

Regional taxes and levies have basically contributed to the State Revenue and Expenditure Budget as a source of state revenue. The tax sector is known as an important source of state revenue in national development.[1] Referring to the Ministry of Finance's statistical data in 2023, Indonesia's total tax revenue reached IDR 1,868.23 trillion, said to exceed the government-mandated tax revenue target.[2] Meanwhile, the regional levy will later become the receipt of Regional Original Revenue which is included in the Regional Revenue and Expenditure

[1] Enny Agustina, "Hukum Pajak Dan Penerapannya Untuk Kesejahteraan SosiaL," *Solusi* 18, no. 3 (2020): 407–18, p.408.
[2] Aptri Oktaiyoni, "Statistik Penerimaan Pajak Tahun 2023," Direktroat Jenderal Pajak, 2024, https://pajak.go.id/index.php/id/artikel/statistik-penerimaan-pajak-tahun-2023-dalam-angka.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

Budget.[3] Thus, both taxes and levies have a strategic role in supporting state and regional financing.

A number of previous studies have reviewed the taxation aspect of religious entities. One of them is research conducted by Marsono, and Hanik Susilawati Muamarah in the Journal of General Finance and Applied Accounting, entitled "Income of Religious Foundations, tax objects?". This study explores how tax obligations apply to foundations that are the legal entities that establish houses of worship. However, the study only focuses on the foundation as the founder of the house of worship, namely the mosque, and not on the collection of fees that are carried out directly within the area of the House of Worship, in this case specifically the Church. This then becomes a basis for the novelty of this writing, and it is also important to study, considering that the Church entity, in this case the house of worship, is familiarly known as the entity that obtains tax exemption. This research is relevant to explore more specifically the legal status of the practice of paid parking in the area of Christian houses of worship in the perspective of regional taxes and levies.

METHODS OF THE RESEARCH

This study uses normative legal research methods. This normative-based research will also use the *statute approach,* which in this case is a legislative approach, where research will be carried out on existing legal materials,[4] through literature studies of laws and regulations and relevant literature. The analysis will be conducted to examine the legal position of paid parking practices from the perspective of regional taxes and levies.

RESULTS AND DISCUSSION

A. Paid Parking as an Object of Regional Levy

Paid parking has become a part of people's daily lives, especially in urban areas. This practice does not only stop at service delivery, but also has significant legal and fiscal aspects. This practice can not only be classified as a tax object, but also an object of levy. According to

[3] Dwi Suryahartati, "Perjanjian Penitipan Barang Dalam Pengelolaan Parkir Bagi Perlindungan Konsumen Di Indonesia Informasi Naskah," *Jurnal Ilmu Hukum Kenotariatan Fakultas Hukum Unpad* 2, no. 2 (2019): 252–66, h.257, http://jurnal.fh.unpad.ac.id/index.php/jad/issue/archive.

[4] Jonaedi Efendi Ibrahim Johnny, *Metode Penelitian Hukum Normatif Dan Empiris* (Jakarta: Kencana, 2016), p.131.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

Article 1 number 64 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, a levy is a regional levy as payment for certain services or permits that are specifically provided and/or given by the local government for the benefit of individuals or entities. Levy is a levy carried out by the government as a result of a counter-achievement given by the local government, or the payment is based on achievements or services provided by the local government that are directly enjoyed individually by the community and its implementation is based on applicable regulations,[5] In other words, this levy is paid in return for services provided by the local government.

According to Vincent, et al., regional levies are regional levies as payment for certain services or permits that are specifically provided and/or given by the Regional Government for the benefit of individuals or entities and regional levies as payment for services or the granting of certain permits that are specifically provided and/or given by the local government for the benefit of individuals or entities.[6] Regional levies as one of the sources of regional revenue are closely related to fiscal policy, namely the policy to collect payments for goods and services provided by the government. This is in line with several other views that state that a levy is "a regional levy as payment for certain services or permits given or provided in exchange for the use obtained directly by a person or entity",[7] is not much different in the view that states that levy is a regional levy on the payment of certain services or permits provided or granted by the Regional Government for the benefit of individuals or entities.[8] In addition, it is also stated that the levy is a regional levy as payment for certain permits that are specifically provided or granted by the local government for personal interests, which can basically be felt directly by the payer (achievement).[9] Regional levies can be seen as a reward for the use or benefit obtained directly by a person or legal entity for real services from the local government. In these various

[5] Abdul Rajab, "Kontribusi Retribusi Pasar Terhadap Pendapatan Asli Daerah Di Kabupaten Mamuju," *GROWTH: Jurnal Ilmiah Ekonomi Pembangunan* 1, no. 2 (2020): 144–56, p.145.

[6] Vincent Kevin Rumengan, Ismail Rachman, and Neni Kumayas, "Pengelolaan Retribusi Parkir Dalam Meningkatkan Pendapat Asli Daerah Kabupaten Minahasa," *Jurnal Eksekutif* 2, no. 5 (2020): p. 4.

[7] Stevanus J. Gomies And Victor Pattiasina, "Analisis Kontribusi Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Di Kabupaten Maluku Tenggara" 13, No. 2 (2011): 175–84, h.178.

[8] Revoldai Agusta Andi Muh Sofian Assaury Yahaya, "Peranan Penerimaan Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kabupaten Bulukumba," *JOURNAL OF APPLIED MANAGERIAL ACCOUNTING* 4, no. 1 (2020): 33–41, h.38.

[9] Wiswar, Putri Yudistira Lianda, And Riha Dedi Priantana "Analisis Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pertumbuhan Ekonomi Di Aceh," *JURNAL MAHASISWA AKUNTANSI SAMUDRA (JMAS)* 2, no. 3 (2021): 153–69, h.163.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

senses, it can be said that regional levies are levies made by local governments as payment for certain services or permits that are directly enjoyed by the payer.

According to Article 28 number 32 of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, parking is a state of immobility of a vehicle that is not temporary. This means that parking refers to the condition of vehicles that stop and do not move for a long period of time, not just stop for a moment to raise or lower passengers and goods. The term "not temporary" in this context indicates that the vehicle was actually abandoned by its driver within a certain time. Meanwhile, according to the Great Dictionary of the Indonesian Language, parking is defined as stopping or putting a motor vehicle for a while in a place that has been provided. This definition also describes the condition of a vehicle that does not move because it is abandoned by the driver.

Based on the definition of the levy and parking as explained earlier, it can be understood that the parking levy is a levy made by the local government on vehicles that stop (not temporarily) and occupy parking spaces provided by the government. According to Law Number 28 of 2009, parking levy is a regional levy on parking services provided and/or provided by local governments. Parking levy is included in the type of public service levy, which is a levy on services provided by the local government for the benefit of the community at large. The parking levy is imposed on the use of parking facilities provided by the local government, both on the side of public roads and in special government-owned parking lots. This levy is a form of Regional Original Revenue, which is paid by the community in exchange for parking services provided by the local government.

The regulation regarding levies in the Indonesian legal system is contained in Chapter VI of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Based on Article 108 of the law, the object of regional levy consists of three categories, namely: 1) Public service levy; 2) Business service levy; 3) Certain licensing levies. Parking levies can basically fall into two categories of levies, depending on the type and the manager of the parking service. Article 110 paragraph (1), parking levy that is on the side of public roads and managed by the local government is included in the public service levy. Meanwhile, in Article 126 paragraph (1), it

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

is stated that the provision of special parking spaces provided commercially by the local government is included in the business service levy.

The object of public service levy according to this law is services provided by the local government for the purpose of public interest and benefit and can be enjoyed by individuals or entities. Meanwhile, the object of business service levy is services provided by local governments based on commercial principles, including services that utilize regional wealth that has not been utilized optimally, or services that have not been adequately provided by the private sector. Furthermore, Article 127 letter e explicitly states that one type of business service levy is a special parking space levy. As a law that regulates the collection of taxes and levies by the regions, Law Number 28 of 2009 only stipulates the types of levies that can be collected by local governments and establishes the framework of regional authority. Further technical arrangements, such as the collection mechanism and the types of services subject to the levy, are regulated through the respective regional regulations. In Kupang City, parking levies are regulated in Kupang City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies, which is an update of Regional Regulation Number 2 of 2016. Based on Article 90 of the Regional Regulation, local governments stipulate three types of levies that can be collected, namely: 1) Public service levy; 2) Business service levy, and 3) Certain licensing levy. Article 97, it is stated that parking services on the side of public roads are one of the objects of public service levy. Meanwhile, Article 102 states that the provision of a special parking place outside the road body is one of the objects of business service levy.

B. Paid Parking Status by the Church in the Perspective of Regional Taxes and Levies

Based on the provisions regarding parking levies regulated in Kupang City Regional Regulation Number 1 of 2024, it can be understood that the practice of paid parking carried out in houses of worship cannot be classified as a levy regulated in Article 97 concerning public service levy or Article 102 concerning business service levies. Article 97 paragraph (2) states that: "Services as referred to in paragraph (1) are provided or provided by the Regional Government based on regional authority in accordance with the provisions of laws and regulations." This means that the public service levy only applies to parking services that are organized directly by the local government, in accordance with its authority and based on the

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

provisions of laws and regulations. Meanwhile, in Article 102 paragraph (1) letter c, it is stated that the business service levy includes: "Provision of special parking places outside the road body."

However, what is meant in this provision is that parking lots belong to the local government, not belonging to private parties or religious institutions, so the parking levy carried out by houses of worship cannot be categorized as a public service levy or a business service levy as referred to in the Kupang City Regulation. Furthermore, Law Number 28 of 2009 in Article 62 paragraph (1) states that: "The object of parking tax is the provision of parking spaces outside the road body, both those provided in relation to the main business and those provided as a business, including the provision of a motor vehicle storage area." In addition, in Article 1 number 31 it is stated that: "Parking tax is a tax on the operation of parking spaces outside the road body, both those provided in relation to the main business and those provided as a business, including the provision of a motor vehicle storage area." So what is meant by the object of parking tax in this Law is the storage of motor vehicles carried out by parties other than the government, located outside the road body, and for business purposes.

Several houses of worship in Kupang City carry out the practice of collecting parking fees for motorized vehicles, both two-wheeled and four-wheeled, which are parked on the land owned by the houses of worship. One example of this practice can be found in the Church of Saint Joseph Naikoten, which provides a motor vehicle storage. If referring to Article 62 paragraph (1) of Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, this practice can legally be said to be included in the object of parking tax. The article states that: "The object of parking tax is the provision of parking spaces outside the road body, both those provided in connection with the main business and those provided as a business, including the provision of a motor vehicle storage area."

Vehicle storage that is carried out by the church and managed independently, not by the local government, has the potential to be categorized as an object of parking tax, not a levy. On the other hand, if it wants to be considered as an object of levy, then the activity must be organized by the local government. However, in practice, the parking activities are organized

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

directly by the Church and the proceeds from the parking levy are put into the church treasury through the Stasi Management Board. This shows that the practice is outside the levy scheme, and juridically can be said to be the object of parking tax. Talking about its position as a tax object or levy object, of course this is an important thing considering that both taxes and regional levies contribute to regional and even state revenue. However, of course, a balance and clarity are needed in determining the object, so as to avoid the domination of acceptance. One study has shown that the difference in classification between the parking tax object and the parking levy object causes a decrease in tax revenue. In the period 2009-2013, the contribution of parking tax to the regional tax of Malang City fluctuated, with a sharp decrease in 2011 to only 0.009%, this is because several parking tax objects were reclassified into parking levies.[10] This phenomenon certainly reflects the importance of clarity in the regulation and classification of tax objects, especially regarding the practice of parking in houses of worship.

Furthermore, in Article 62 paragraph (2) several exceptions are mentioned from parking tax objects, namely: "What is not included in tax objects as referred to in paragraph (1) are: (a) Parking lot operation by the Government and Regional Government; (b) The operation of a parking lot by an office that is only used for its own employees; (c) Maintenance of parking spaces by embassies, consulates, and representatives of foreign countries on a reciprocal basis; and (d) The implementation of other parking spaces regulated by Regional Regulations." The provision can be seen that there are no exceptions to parking spaces provided and managed by houses of worship. Based on the formulation of this article, the practice of collecting parking fees by houses of worship is not excluded from the category of parking tax objects, and juridically can be subject to tax liability as long as it meets the element of "parking lot operation outside the road body". However, it should also be noted, in the explanation of Article 77 paragraph (3) letter b of Law Number 28 of 2009 states that: "Tax objects that are not subject to the Rural and Urban Land and Building Tax are tax objects that: b. are used solely to serve the public interest in the fields of worship, social, health, education, and national culture, which

[10] Rosalina Anggraeni Puspitasari, Wilopo, and Arik Prasetya, "Peran Pemungutan Pajak Parkir Dalam Peningkatan Pendapatan Asli Daerah Di Kota Malang (Studi Kasus Pada Dinas Pendapatan Daerah Kota Malang)," *Jurnal Mahasiswa Perpajakan* 8, no. 1 (2016): 1–6, p.4, http://perpajakan.studentjournal.ub.ac.id/index.php/perpajakan/article/view/241.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

are not intended to obtain *profits.*" This provision clearly shows that the reason or basis used in exempting houses of worship from the obligation to pay Building Land Tax, is because the building is used solely to serve the public interest and is not commercial. This provision is certainly a form of state support for religious freedom and the provision of adequate religious facilities.

Basically, every economic action is based on profit-seeking motives.[11] However, these benefits are not solely for personal interests but for the common good, just as the 'economy' in the Church's view aims for the 'economy' to be the common welfare.[12] So, through this provision, the practice of collecting parking fees by the church should also not be taxed, because basically the collection is not for personal gain, but to support the construction and operation of the church. The funds from the parking levy are channeled to the church treasury and used for worship activities and the development of religious facilities, which are ultimately aimed at the general interest of religious people. This is in line with the results of research in the Journal of Magitrorum Et Scholarium, which emphasizes the importance of financial reports made by the Church, and this is done for the sake of transparency and accountability, as well as the interests of Church stakeholders, one of which is the Church, which is used as the main stakeholder. It is said that this is done in order to motivate the congregation to be more active in providing thanksgiving offerings and financial assistance to support the Church's ministry activities.[13]

Although the church charges parking fees, its purpose and use are not commercial, but for the sake of religious services and the comfort of the people in worship. Therefore, the practice should be considered as a form of non-commercial activity that is not subject to taxation. In practice, Law Number 28 of 2009 has not provided a firm explanation of the meaning of "public interest". Therefore, the understanding of this phrase can refer to the meaning in the Great Dictionary of the Indonesian Language, which states that: "The public interest is the welfare of

[11] Mateus Mali, "Bisnis, Pasar Bebas, Dan Gereja," *Jurnal Orientasi Baru* 24, no. 1 (2018): 21–34, p.28, http://www.e-journal.usd.ac.id/index.php/job/article/view/1124.

[12] Mali, 21–34, p.31.

[13] Priyo Hari et al., "Penyusunan Laporan Keuangan Gereja Sesuai PSAK No. 45/2011:Pengabdian Di Gereja Jemaat Kristus Indonesia Ekklesia Salatiga," *Magistrorum Et Scholarium; Jurnal Pengabdian Masyarakat* 1, no. 1 (2020): 17–24, p.18.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

the community as a whole, the common good, or the benefit of the public." Furthermore, there are several theories that can define the public interest, including:[14] 1) Security Theory, which emphasizes a safe and secure life as a major interest in society. If it is contextualized to the existence of parking lots in the Church environment, it will certainly help create traffic order and avoid congestion on public roads when worship is taking place, considering that the vehicle storage area is not located right on the road but is specifically provided within the Church environment. The procurement of this paid practice will also prevent an attempt to park carelessly and maintain the orderliness of the Church environment.

Furthermore, parking payment is of course accompanied by the provision of parking tickets, as done by the Saint Joseph Naikoten Church, where legally the procurement of tickets can be seen as a form of agreement between the manager and service users, which will result in rights and obligations in the form of the right to protection of the vehicle and responsibility for the loss of the vehicle. Even in some paid parking practices, parking managers include standard clauses that exempt managers from the responsibility of losing vehicles, as stated in Indah Parmitasari's Thesis.[15] Any standard clause, although allowed, should be understood to have emphasized that the avoidance or transfer of the responsibility of business actors is not allowed, based on Article 1 paragraph 1 letter a of the Consumer Protection Law.[16] From the perspective of the community, this system not only provides a sense of security for the faithful or the Catholic congregation who worship, but also reflects that the Church also contributes to creating an orderly and safe public space. As in Sumardjono's view that the public interest must not only fulfill *its "purpose"* must also be able to be felt *(socially profitable or for public use or actual use by the public).*[17] 1) Prosperous Theory, this theory states that the main interest of the life of every community is the existence of welfare. The use of land for parking facilities will certainly support comfort and order in worship, which is part of the spiritual and social welfare of the

[14] Dinda Heidiyuan Agustalita and Dan Deni Setya Bagus Yuherawan, "Makna 'Kepentingan Umum' Pada Kewenangan 'Deponering' Dalam Perspektif Kepastian Hukum," *Jurnal Suara Hukum* 4, no. 1 (2022): 160–89, p.171, https://doi.org/10.26740/jsh.v4n1.

[15] indah Parmitasari, "Tanggung Jawab Pengelola Parkir Terhadap Kehilangan Kendaraan Terkait Dengan Klausula Pengalihan Tanggung Jawab" (2012), p. 61.

[16] Parmitasari, p. 61.

[17] Wiwik Harjanti, "Pengaruh Perkembangan Konsep Kepentingan Umum Terhadap Pelaksanaan Pembangunan Di Indonesia (The Influence of Public Interest Concept on the Indonesian Development)," *Risalah Hukum* 7, no. 1 (2011): 92–101, h.92.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

community; 2) Life Efficiency Theory, in this theory, the main interest in people's lives is to live efficiently; 3) Theory of Shared Prosperity, this theory argues that the most important life of every society is the existence of prosperity and happiness. Orderly service is also convenient, which can be realized by the provision of parking and administrators that come directly from the Church, either by the Catholic Youth community or the Pontifical Society of Missionary Children and Youth or even other station administrators.

Referring to the definition of the concept of 'public interest' in the Great Dictionary of the Indonesian Language and the four theories, it can be understood that the construction and maintenance of worship facilities, including the Church, is not only concerned with the internal needs of the people, but can also have an impact on the order, comfort and welfare of the wider community. The management of paid parking by the Church can also be said to have fulfilled as the public interest is defined, so the construction of houses of worship, including churches, which is categorized as a tax object that is not taxed because it is used to serve the public interest, therefore, the collection of parking fees by the Church is intended to support the construction of religious facilities, which is ultimately intended to provide services to the Catholic community, should not be taxed. Therefore, according to the author, Article 62 paragraph (2) of Law Number 28 of 2009 should be supplemented with provisions that exclude parking lots belonging to houses of worship from parking tax objects. This addition is intended so that the construction of houses of worship is not hampered and the constitutional rights of citizens in carrying out worship can be fulfilled optimally.

CONCLUSION

The practice of withdrawing parking fees by the church, especially in Kupang City, is not included in the category of regional levies as stipulated in Kupang City Regional Regulation Number 1 of 2024. This is because the parking levy only applies to parking lots organized by the local government, both as a levy for public services and business services. On the other hand, when analyzed from the perspective of parking taxes as stipulated in Law Number 28 of 2009, the practice of paid parking by churches can be categorized as an object of parking tax, because it is carried out by non-government outside the road body and is open to the public.

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

However, the practice is not entirely intended to obtain commercial profits, but rather to meet the operational needs and construction of the church which is also included in the service of the public interest. Therefore, although juridically the practice of paid parking in churches meets the elements as an object of parking tax, there is a need for an exception for houses of worship in the provisions of the parking tax object, as has been emphasized in the imposition of exemptions for Land and Building Tax. The addition of such an exception clause will create legal certainty and prevent potential inconsistencies between religious practices and tax obligations. More than that, this is also a tangible form of state protection of citizens' rights to carry out worship safely, comfortably, and without administrative burden.

REFERENCES

Agustalita, Dinda Heidiyuan, and Dan Deni Setya Bagus Yuherawan. "Makna 'Kepentingan Umum' Pada Kewenangan 'Deponering' Dalam Perspektif Kepastian Hukum." *Jurnal Suara Hukum* 4, no. 1 (2022). https://doi.org/10.26740/jsh.v4n1.p160-189.

Agustina, Enny. "Hukum Pajak Dan Penerapannya Untuk Kesejahteraan Sosial." *Solusi* 18, no. 3 (2020): 407–18.

Andi Muh Sofian Assaury Yahaya, Revoldai Agusta. "Peranan Penerimaan Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Pada Badan Pendapatan Daerah Kabupaten Bulukumba." *Journal Of Applied Managerial Accounting* 4, no. 1 (2020): 33–41.

Gomies, Stevanus J., and Victor Pattiasina. "Analisis Kontribusi Pajak Daerah Dan Retribusi Daerah Terhadap Pendapatan Asli Daerah Di Kabupaten Maluku Tenggara" 13, no. 2 (2011): 175–84.

Hari, Priyo, Adi Rizky, Sandhi Setyaki, Niko Bangun, Abdi Gunawan, Jevies Ronaldo, Odu Kristina, et al. "Penyusunan Laporan Keuangan Gereja Sesuai PSAK No. 45/2011:Pengabdian Di Gereja Jemaat Kristus Indonesia Ekklesia Salatiga." *Magistrorum Et Scholarium; Jurnal Pengabdian Masyarakat* 1, no. 1 (2020): 17–24.

Harjanti, Wiwik. "Pengaruh Perkembangan Konsep Kepentingan Umum Terhadap Pelaksanaan Pembangunan Di Indonesia (The Influence of Public Interest Concept on the Indonesian Development)." *Risalah Hukum* 7, no. 1 (2011): 92–101.

Ibrahim Johnny, Jonaedi Efendi. *Metode Penelitian Hukum Normatif Dan Empiris*. Jakarta: Kencana, 2016.

Mali, Mateus. "Bisnis, Pasar Bebas, Dan Gereja." *Jurnal Orientasi Baru* 24, no. 1 (2018): 21–34. http://www.e-journal.usd.ac.id/index.php/job/article/view/1124.

Miswar, Putri Yudistira Lianda, Riha Dedi Priantana. "Analisis Pengaruh Pajak Daerah Dan Retribusi Daerah Terhadap Pertumbuhan Ekonomi Di Aceh." *Jurnal Mahasiswa Akuntansi*

PATTIMURA Legal Journal, 4 (2) August 2025: 157 - 169
E-ISSN: 2830-2435
Published by: Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia

Samudra (JMAS) 2, no. 3 (2021): 153–69.

Oktaiyoni, Aptri. "Statistik Penerimaan Pajak Tahun 2023." Direktroat Jenderal Pajak, 2024. https://pajak.go.id/index.php/id/artikel/statistik-penerimaan-pajak-tahun-2023-dalam-angka.

Parmitasari, Indah. "Tanggung Jawab Pengelola Parkir Terhadap Kehilangan Kendaraan Terkait Dengan Klausula Pengalihan Tanggung Jawab," 2012.

Puspitasari, Rosalina Anggraeni, Wilopo, and Arik Prasetya. "Peran Pemungutan Pajak Parkir Dalam Peningkatan Pendapatan Asli Daerah Di Kota Malang (Studi Kasus Pada Dinas Pendapatan Daerah Kota Malang)." *Jurnal Mahasiswa Perpajakan* 8, no. 1 (2016): 1–6. http://perpajakan.studentjournal.ub.ac.id/index.php/perpajakan/article/view/241.

Rajab, Abdul. "Kontribusi Retribusi Pasar Terhadap Pendapatan Asli Daerah Di Kabupaten Mamuju." *Growth: Jurnal Ilmiah Ekonomi Pembangunan* 1, no. 2 (2020): 144–56.

Rumengan, Vincent Kevin, Ismail Rachman, and Neni Kumayas. "Pengelolaan Retribusi Parkir Dalam Meningkatkan Pendapat Asli Daerah Kabupaten Minahasa." *Jurnal Eksekutif* 2, no. 5 (2020): 1–9.

Suryahartati, Dwi. "Perjanjian Penitipan Barang Dalam Pengelolaan Parkir Bagi Perlindungan Konsumen Di Indonesia Informasi Naskah." *Jurnal Ilmu Hukum Kenotariatan Fakultas Hukum Unpad* 2, no. 2 (2019): 252–66. http://jurnal.fh.unpad.ac.id/index.php/jad/issue/archive.

Conflict of Interest Statement: The author(s) declares that research was conducted in the absence of any commercial or financial relationship that could be construed as a potential conflict of interest,

Copyright: © AUTHOR. This work is licensed under a Creative Commons Attribution-NonCommercial 4.0 International License. (CC-BY NC), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

PATTIMURA Legal Journal (Pela) is an open acces and peer-reviewed journal published by Postgraduate Program Doctoral of Law, Universitas Pattimura, Ambon, Indonesia.

OPEN ACCESS