REVIEW OF ISLAMIC LAW ON THE IMPLEMENTATION OF PARKING LEVY COLLECTION IN PALOPO CITY

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ABSTRACT
In a family sometimes painful actions arise from involuntary causes (not intentionally), not on the wishes of the husband, such as because the husband is poor or poor so he does not have a living to fulfill his wife’s rights in the form of food, clothing and home at a certain time, which makes the wife ask to part with her husband through the divorce (fasakh) path. Regarding the problem of the wife asking for fasakh This thesis discusses the Islamic Legal Review of the Implementation of Parking Levy Collection in the City of Palopo. The data collection method is carried out through observation and interviews with a descriptive-qualitative approach. The results showed that in the implementation of the parking levy collection in Palopo City, there are still parking attendants who impose their own rules such as requests for tariffs exceeding the provisions; and there are still objects and parking attendants that were untouched by the Palopo City Transportation Department. This is if viewed from the perspective of Islamic law there are pillars or conditions in the wadi’ah contract (agreement) that are not fulfilled, namely the ijab qabul between the parking attendant and the vehicle owner, as well as the existence of illegal parking attendants who collect parking funds/money for the parking attendant's personal self and do not contribute to the Palopo City Area Original Income. Therefore, in order to minimize the presence of illegal parking attendants and official parking attendants who do not comply with the provisions, the Palopo City Transportation Office as the Holder of the levy for parking services on public roadsides in Palopo City to strive to carry out guidance and supervision of partner objects and parking agents and potential parking objects that have not been recorded by giving verbal and written feedback, provide an understanding of the duties and responsibilities of parking attendants and legalize objects and parking attendants that are not yet the objects of government-assisted parking.

Keywords: Islamic Law., Department of Transportation., Parking Levy.,

A. INTRODUCTION

Perda is a product of local law that supports local governments in the implementation of development in their regions. As well as Palopo City Bylaw Number 7 of 2017 concerning Public Service Levy which is the legal umbrella in the implementation of parking levy collection in the City.¹ There is a Regional Apparatus for managing the public

¹ Palopo City Regional Regulation Number 7 of 2017 concerning the Second Amendment to Regional Regulation Number 2 of 2012 concerning Public Service Retribution.
curbside parking service levy namely, the Palopo City Transportation Office\textsuperscript{2} which is run by the parking attendants as its partners. As the implementing element of government in the field of transportation, the Palopo City Transportation Office plays a role in strategy, management, modification and innovation to optimize Regional Native Revenue including implemented procedures in determining an object or parking location to strategies in maintaining parking levy revenue.\textsuperscript{3}

The chaotic parking is a portrait of the development of the city that needs special attention from policy makers. On the one hand, the soaring number of vehicles every year certainly causes new problems because of the volume of roads that tend to be roads in place. However, on the other hand, the tendency of people to use private vehicles instead of public vehicles is one of the instruments that can increase regional income, especially from the public roadside parking service levy or pakir levy.

The relationship between religion (sharia) within the framework of regional autonomy (retribution) in its application and implementation can be in accordance and synergistic. Islam requires its people to uphold the mandate, for example, in a contract (agreement), a party that has carrying out the agreement must carry out the content of the agreement properly which is based on the Qur'an as the main source of Islam law that regulates and provides solutions to the problems of the whole person both in the world and in the hereafter.

Palopo City is an area where the community is predominantly Islamic\textsuperscript{4} So the author will face the implementation of the parking levy collection by the parking attendant from the point of view of the Islam law. There are irregularities in the implementation of the withdrawal of the parking levy by parking attendants, namely enforcing their own regulations. Although the amount of parking rates has been regulated by the Palopo City Government, it is not uncommon to find requests for parking rates exceeding existing regulations. The availability of a denomination of Rp. 1,000, - which is minimal, is often

\textsuperscript{2} https://peraturan.bpk.go.id, Palopo City Mayor Regulation Number 34 of 2016 concerning Organizational Structure, Position, Duties and Functions and Work Procedures of the Palopo City Transportation Service, accessed December 12, 2021

\textsuperscript{3} Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Chapter XIV, Parking, p. 60.

the reason for the parking driver to increase the undue rate, on the parking ticket there is a nominal one-time parking fee with a value of Rp. 1,000,-, but the parking attendant applies a bill to motorcycle users with a value of Rp. 2,000,- every vehicle. Occasionally this becomes a question for the parking service users (mudi’) and some consider it as charity.5

The phenomenon illustrates the form of dissatisfaction of parking service users and does not reflect Islamic values. Departing from the form of transactions in every parking levy collection carried out by parking attendants in Palopo City, the author sees the need to be packaged with knowledge of Islamic values through the approach of the concept of wadi’ah and ijarah. In addition, in order to manifest Islam as rahmatan lil ‘alamin (mercy for the universe), the author conveys information or knowledge about parking levy in the form of a study with the title "Islamic Legal Review of Parking Levy Collection in Palopo City."

This study aims to understand the collection of parking fees from the perspective of Islamic law. In addition, the author also describes the procedures applied by the Palopo City Transportation Agency in determining parking objects. this study uses qualitative approach, which is a research method based on the philosophy of postpositivism used to examine an object with natural conditions and which becomes the key instrument is the researcher himself.6 In this study, a type of research is used between normative and empirical investigations, namely research that examines legal concepts and their implementation in the field or legal work in the community and seeks to provide a description or description of the facts and events related to the implementation of parking levy levies by parking attendants, applied procedures of the Palopo City Dishub in determining parking objects that have implications for the services of the people of Palopo City as empirical social variables.

B. RESULTS AND DISCUSSION

1. Theoretical Foundations of the Parking Levy

A levy is a local levy as payment for certain services or permits specifically provided or granted by local governments for the benefit of private persons or entities. Meanwhile, the parking levy is a levy carried out by the local government as a public curbside parking service determined by the local government in accordance with the provisions of the laws and regulations.7

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5 Weni and Agustina, Pros and Cons of Parking Fares that Exceed Terms, (Palopo: Interview, February 4, 2022).
Article 110 of Law Number 28 of 2009 concerning Regional Taxes and Levies, levies can be divided into 14 items. One of them is parking fees. While the word "parking" itself is often identified with parking. The movement of vehicles and people in the traffic space until they reach their destination will experience a stop in the parking space both temporarily and within a certain period of time which is not temporary.

The definition of parking is also stated in the Law of the Republic of Indonesia Number 22 of 2009 Article I point 15 states that parking is when the vehicle stops or does not move for a while and the driver leaves it.

David ML Tobing emphasized that parking is an immovable condition of a vehicle that is not temporary. So that the parking levy can be interpreted as a payment for the service of providing a parking space owned and managed by local government. Parking fees can also be referred to as bilateral agreements.

In article 1313 of the Civil Code it is stated that: "An agreement is an act by which one or more individuals bind themselves to one or more other individuals". Civil Law also states that a parking agreement is a consensual agreement, which is considered valid and binding after an agreement has been reached by both parties. Meanwhile, according to Islamic rules, parking agreements can be categorized into the concepts of wadi'ah (entrusted) and ijarah (leasing) where goods/vehicles are entrusted by the owner of the goods/vehicle to the recipient of the deposit (parking attendant) with a trust in the parking lot.

The implementation and management of parking, both parking on the side of public roads or special parking lots belonging to the regional government, is managed by the regional government and can be collaborated with third parties through auctions or direct appointments. In article 213 number (2) of the Regional Regulation of the City of Palopo Number 1 of 2017 concerning Road Traffic and Transportation, it is explained that parking management is in collaboration with third parties with the following conditions:

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10 Article 213 Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Parking Management, p. 61.
The appointment of other parties is carried out by the Mayor or appointed officials; Traffic and Road Transportation explained that parking management is collaborated with third parties with the following conditions:

1. The appointment of other parties is carried out by the Mayor or appointed official;
2. Submission of collateral in the form of money of at least 40% of the value of the auction won;
3. Submission of collateral in the form of appointment money of 2 months in advance before the permit is issued;
4. The scope of work includes structuring, controlling, assisting security and collecting fees;
5. Work begins in early January and ends on December 31 of the current year, except in certain circumstances.

In the context of implementing its autonomy, the regions are always required to be able to finance the administration of their governance and regional development in order to realize equal distribution of welfare for the local community. Regional financial potential very limited, especially autonomous regions that are not supported by adequate natural resources and only rely on revenue from regional taxes and fees. Therefore, the government together with the legislature establish regulations in the regional taxation and retribution sector in order to optimize the potential and sources of Regional Original Revenue.

There are regulations governing these taxes and levies, namely:

1. The Emergency Law of the Republic of Indonesia Year 1957 concerning General Regulations for Regional Retribution;
2. Law Number 28 of 2009 concerning Regional Taxes and Levies;
3. Regulation of the Minister of Home Affairs Number 21 of 2011 about Guidelines for Regional Financial Management; And
4. Regional Regulation (Perda) Governor, Regent/Mayor.

Parking attendants are the spearhead of the Regional Government in collecting parking PAD. Implementation of his duties as a parking attendant needs to pay attention to the rights and obligations of parking service users in addition to the rights and obligations of the parking attendant himself. In the Palopo City Regional Regulation Number 1 of 2017
concerning Road Traffic and Transportation which regulates the rights and obligations of parking attendants are as follows;

1. Parking attendant rights are:
   a. Obtain income in accordance with the provisions of the legislation;
   b. Collect parking fees in accordance with regional regulations regarding regional fees;
   c. Obtain social security and other rights from the parking manager.  

2. The duties of a parking attendant are:
   a. Carry out the tasks set by the manager;
   b. Comply with applicable parking retribution rates;
   c. Submit proof of parking fees (tickets) to users of parking services;
   d. Submit the results of collection of parking fees to the manager;
   e. Use parking uniforms, parking identity cards and other equipment that has been determined;
   f. Serving users of parking services as well as possible;
   g. Arrange parked vehicles in an orderly manner according to the established parking pattern;
   h. Provide security guarantees;
   i. Providing compensation for the loss of the vehicle including its accessories and/or damage caused intentionally or negligently;
   j. Maintain the cleanliness, beauty and comfort of the parking environment.

In addition to the rights and obligations of parking attendants, the Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation also regulates the rights and obligations of parking service users, as follows:

1. Parking service user rights:
   a. Get good service from parking attendants;
   b. Obtain security guarantees;

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11 Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Article 219, Rights of Parking Officers, p. 62.
12 Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Article 222, Obligations of Parking Officers, p. 63.
c. Get proof of payment of parking fees.\textsuperscript{13}

2. Obligations of parking service users:
   a. Obey all parking signs and/or existing instructions;
   b. Placing the vehicle in a place according to its designation;
   c. Ask for a parking ticket when parking;
   d. Show and pay parking fees to parking attendants when leaving the parking lot.\textsuperscript{14}

2. Procedure for Determining Parking Objects

As previously stated, the implementation of the collection and management of regional taxes and fees refers to the regulations set by the Government. Likewise with the City Government of Palopo who followed up Legislation by implementing Regional Regulations as a legal standing in carrying out regional tax and retribution collection are:

1. Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation;
2. Palopo City Regional Regulation Number 7 of 2017 concerning the Second Amendment to Regional Regulation Number 2 of 2012 concerning Public Service Retribution;

Based on Law Number 28 of 2009 article 110 number (1) letter (e), namely Parking Service Charges on the side of Public Roads which is one part of the public service fees managed by the Palopo City Transportation Office. Furthermore, the procedures for implementing the collection of regional levies are determined by the regions and regional head regulations.\textsuperscript{15}

Parking management in Palopo City is carried out by several regional apparatuses based on their respective portions. The regional apparatus in question are:

1. Regional Revenue Agency (Bapenda) of Palopo City, manages Parking Taxes, such as Sawerigading Palopo Hospital and City Market Palopo;

\textsuperscript{13} Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Article 220, Parking Service User Rights, p. 62.
\textsuperscript{14} Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Article 223, Parking Service User Obligations, p. 63
\textsuperscript{15} Law Number 28 of 2009 concerning Regional Taxes and Levies Article 160 Paragraph 1-5.
2. The Palopo City Trade Office manages the Special Parking Lot Retribution through the UPTD Palopo Commercial Center and UPTD Pasar Andi Tadda;

3. The Palopo City Transportation Service manages Parking Service Fees on Public Roadsides and Road Use Outside Their Functions, or more familiarly known as "parking fees".\(^\text{16}\)

Regarding the procedures carried out by the Palopo City Transportation Service in determining a parking object, explained by the Head of the Land Network Development Division, abbreviated as PJTD, Muhammad Syafaat Masri, SE, namely that:

"Referring to Palopo Mayor Regulation Number 34 of 2016 article 14 paragraph (2) regarding the main duties of the Head of the Traffic Management Section, namely planning infrastructure and equipment facilities, optimizing the use of the road network and traffic movement, determining parking points and analyzing traffic impacts. For this reason, we regularly survey potential new location points/parking objects as a first step. Then write a letter to the owner of the parking object, negotiate persuasively with the owner of the object, appoint and determine parking attendants, then socialize and monitor potential (picking tests) and determine targets. Related to negotiations with the owner of the parking object, it is carried out to determine from which party the parking attendant will be in charge of the object, whether the parking attendant is recruited by the owner of the parking object and then we legalize it or from our side (Dishub). The appointment of parking attendants is confirmed by a Decree of the Head of Service concerning Determination of Parking Objects and Appointment of Parking Attendants. Apart from that, before they go on duty they (parking attendants) are provided with parking tickets, parking ID cards and parking vests."\(^\text{17}\)

Regarding the existence of illegal parking attendants, the Palopo City Transportation Service supervises and guides parking attendants on a regular basis by prioritizing a

\(^{16}\) Riatno, Head of Sub-Department of Supervision of the Palopo City Regional Revenue Agency, Regional Apparatus for Parking Management in Palopo City, Interview, August 22, 2022.

persuasive approach. It was further stated by Mr. Muhammad Masri Bandaso, SE that:

"Looking at the performance of parking attendants, it is not difficult to distinguish between government-assisted parking attendants, third-party parking attendants and illegal (unauthorized) parking attendants. Government-assisted parking attendants in carrying out their duties are equipped with an id card and wear a uniform in the form of a parking vest generally colored orange. Thus, as a mandatory retribution, the public should be more observant in differentiating official parking attendants and illegal parking attendants." 18

The results of the researchers' observations show that there are still parking objects that are not parking objects assisted by the Palopo City Transportation Service. The object is located to the right north of Jalan Andi Attas, formerly DR. Sam Ratulangi in front of City Market. On another occasion the researcher confirmed the Head of HR Development and LLAJ Information System regarding the steps taken by the Palopo City Transportation Service in responding to the existence of a parking object in front of City Market, he said:

"We used to manage the parking object in front of the City Market, there was a leadership policy regarding reduced City Market parking tax revenue due to the existence of parking spaces in front of the City Market, so the Palopo City Transportation Agency quickly installed signs prohibiting parking in the area and posted an appeal written in the form of a parking prohibition banner. Not only that, we are also coordinating with the Police and internal parties from the Transportation Agency, namely the Land Transportation Control and Operations Division, to jointly carry out socialization regarding the parking ban on these objects." 19

The existence of parking objects that are not managed by the Palopo City Government is a sweet fruit for illegal parking attendants because the income earned by the clerk is not become part of the Regional Original Revenue of Palopo City. As the Head of PJTD has

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19 Drs. Ilbang Sa'buran, Responding to Policy with Action according to Main Duties and Functions, Palopo: Interview January 28, 2022
stated that "it is very easy to distinguish parking attendants assisted by the Palopo City Transportation Service". Therefore, we as users of parking services must be more selective in making transactions with parking attendants.

3. Withdrawal of Parking Retribution in the Perspective of Islamic Law

Islamic law is a law that originates from the Islamic religion, namely a law passed down by Allah for the benefit of His servants in this world and the hereafter. the behavior of someone who can be burdened with obligations, which is recognized and believed, which is binding on all adherents.

Basically the creator of the universe has bestowed His Grace and Grace on all His creatures. Islam provides solutions in all aspects of human life to carry out the title of caliph (government) on earth and exemplifies the main characteristics possessed by the prophet Muhammad, namely shidiq (true), tabligh (conveying revelations), amanah (trustworthy) and fathanah (having high intelligence). As a caliph, humans should appear active and dynamic in carrying out and carrying out their duties so that they can be in line with the basic principles of Islamic law which are based on monotheism, morality, balance, individual freedom and justice. Therefore, the caliph (government) tries to make the best use of what Allah has given in this world for the benefit of the ummah.

In Islam, there is a legal basis that obliges its people to obey ulil Amri (government) as stated in the following surah An-Nisa verse 59:

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\text{يَأُّهَا} \text{ٱلَّذِينَ أَمَنُوَوَ أَطِيعُواْ أَنَّهُ وَأَطِيعُواْ أَلَّلَهَُو أَلَّلَهُ } \\
\text{وَأَطِيعُواْ رَسُولَ } \\
\text{وَأُوْلِیَ ٱلۡأَمۡرِ مِنكُمَّ فَإِن تَنَازَعُواْ فِي شَيَءٖ فَرُدُّوهُ إِلَّا} \\
\text{إِلَّا} \\
\text{إِن كُنْتُمَّ تُؤُمُّنُونَ بِ} \\
\text{إِنَّمَا ذَلِكَ خَيْرٌ وَأَحْسَنُ نَأَيْلَا}
\]

Translated: "O you who have believed, obey Allah and obey the Messenger and those in authority among you. And if you disagree over anything, refer it to Allah and the Messenger, if you should believe in Allah and the Last Day. That is the best [way] and best in result."

Al-Qur'an as one of the main sources of Islamic law that regulates and provides solutions to all human problems both in this world and in the hereafter. The linkage of

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20 Muhammad Ichsan, Introduction to Islamic Law, (Yogyakarta: Law Laboratory of the Faculty of Law, Muhammadiyah University of Yogyakarta, 2015), p. 2.
sharia within the framework of regional autonomy (retribution) in its application and implementation can be compatible and synergistic. Islam requires its people to hold the mandate, for example, in an agreement, the party that has made a contract (agreement) is obliged to carry out the contents of the agreement properly, as Allah says in surah Ali-Imran (3) verse 76:

بَلَى مَن أَوَفَى بِعَهْدِهِ فَإِنَّهُ يُحِبُّ الْمُتَّقِينَ

Translated: “But yes, whoever fulfills his commitment and fears Allah - then indeed, Allah loves those who fear Him.”

The Regional Regulation is a contract (written agreement) which later becomes the legal umbrella for the Palopo City Government in the implementation of parking retribution  which is carried out by parking attendants as partners of the Palopo City Transportation Service. The role of the Palopo City Transportation Office is in the form of strategy, management, modification and innovation to optimize Regional Original Revenue including applied procedures in determining a parking object or location to strategies in maintaining parking levy income.

In the context of parking, there is a contract (agreement) between the parking attendant and the vehicle owner. The agreement binds both parties to trust each other without either party feeling burdened, as in the perspective of Islamic law with the approach of wadi’ah and ijarah concepts and musyarakah (partnership cooperation) between parking attendants and parking managers.

1. *Wadi’ah Concept*

*Wadi’ah* is regulations regarding the collection of parking fees in Islam, until now there is no more specific explanation. Nevertheless, Islam allows all forms of *muamalah* as long as there is no other conflicting legal basis. As in the rules of fiqh that: "The original law of all forms of *mu'amalah* is permissible unless there is evidence that forbids it." The norms or rules governing rights and obligations in social life are called

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24 https://peraturan.bpk.go.id, Palopo City Mayor Regulation Number 34 of 2016 concerning Organizational Structure, Position, Duties and Functions and Work Procedures of the Palopo City Transportation Service, accessed December 12, 2021
25 Palopo City Regional Regulation Number 1 of 2017 concerning Road Traffic and Transportation, Chapter XIV, Parking, p. 60.
mu'amalah laws. Here the author links Islamic law with parking fees which are a source of local revenue, managed and regulated in such a way as to maintain the sustainability of an area.

Vehicle custody is a legal form of mua'amalah. There is a mutually binding agreement between 2 people, namely the first party as the depositor and the second party as the recipient of the deposit. There is a transaction between the owner of the vehicle and the recipient of the deposit, namely the parking attendant in the parking area/parking lot can be categorized as wadi'ah. In a wadi'ah contract, trustworthiness is emphasized towards something that is entrusted.

From the results of interviews with parking attendants, it shows that the trustworthiness of a parking attendant towards the vehicle or luggage entrusted by the vehicle owner to him is something that must be maintained and cared for and held accountable to the vehicle owner.

The observation results show that there are still parking attendants who become late heroes, appearing when vehicle owners are about to leave the parking area while blowing a whistle and collecting fees. This problem needs attention from the Palopo City Transportation Service so that it provides regular guidance to its partners in providing proper service and paying attention to their rights and obligations as parking attendants. Confirmed by the Head of the HR Development and Information Systems Section of LLAJ regarding the presence of parking attendants who ignore the rights of users of parking services, he emphasized:

“It is urged to the public who use parking services to inform us if there is a parking attendant who is incompetent in his work so that we will give him sanctions.”

Termination of employment is the imposition of strict sanctions against parking attendants who work not optimally.

2. Ijarah Concept

The ijarah contract is a form of metamorphosis in which the object is in the form of benefits accompanied by certain rewards. Ijarah, if the object is in the form of an object, it

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27 Ibbang Sa'buran, Giving Sanctions to Partners Who Neglect Their Duties and Responsibilities as Parking Attendants, Palopo, Interview, January 28, 2022.
is called leasing, whereas if the object is in the form of an act or service, it is called wages. The emergence of *ijarah* is due to the need for benefits of goods or services that cannot be obtained through ownership. As with contracts in general, *ijarah* is only considered valid if it fulfills the pillars and conditions of the contract stipulated by syara', namely: the existence of the parties, the object of the ijarah and the contract.

The practice of parking is included in *al-ijarah* which means a leasing contract for taking a permissible benefit within a certain time. Whereas agreements in public services in the Palopo City Regional Regulation Number 7 of 2017 concerning Public Service Retribution, in this case parking fees, are mutually binding and trusting agreements between parking service providers and parking service users that occur in parking areas. Parking service providers have the obligation to look after, care for and maintain parked vehicles and must hand over the vehicle in accordance with the original, that is, in accordance with the initial conditions when the vehicle entered the parking area. This is where the reason for parking service managers is entitled to receive wages as a result of the legal obligations they receive.

In this agreement, there is an element of handing over motorized goods/vehicles to parking attendants, with the intention of maintaining and monitoring their safety. Furthermore, if the vehicle owner is going to take the goods entrusted to him, then the parking attendant is obliged to hand over the goods in full as before, provided that the vehicle owner also gives rights to the parking attendant in the form of an amount of money as shown on the parking ticket, because the parking manager has provided his services in supervising and maintaining vehicle security.

An overview of the one-time vehicle parking fee has been regulated in the Regional Regulation of the City of Palopo Number 7 of 2017 as follows:

<table>
<thead>
<tr>
<th>Transportation type</th>
<th>Number of Seats</th>
<th>Retribution Rate 1 (one) Time Parking</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motorcycle</td>
<td>X 2 Seats</td>
<td>X Rp. 1,000,-</td>
</tr>
<tr>
<td>taxi</td>
<td>X up to 5 seats</td>
<td>X Rp. 2,000,-</td>
</tr>
<tr>
<td>4 Wheel Motorized Vehicles with a seat</td>
<td>X up to 12 seats</td>
<td>X Rp. 2,000,-</td>
</tr>
<tr>
<td>Little Bus</td>
<td>X up to 19 seats</td>
<td>X Rp. 2,000,-</td>
</tr>
</tbody>
</table>
b. Goods/Special Transportation Levies

<table>
<thead>
<tr>
<th>Transportation type</th>
<th>Vehicle Weight</th>
<th>Retribution Rates 1 (one) Time Parking a maximum of 2 hours at a parking location with the same level of density tall</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motorcycle</td>
<td>X up to 500 Kg</td>
<td>X Rp. 2,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X up to 2,500 Kg</td>
<td>X Rp. 3,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X up to 6,000 Kg</td>
<td>X Rp. 3,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X up to 9,000 Kg</td>
<td>X Rp. 4,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X up to 16,000 Kg</td>
<td>X Rp. 5,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X up to 25,000 Kg</td>
<td>X Rp. 7,000,-</td>
</tr>
<tr>
<td>Special Goods Car</td>
<td>X above 25,000 Kg with TrainJoin / Attach</td>
<td>X Rp. 15,000,-</td>
</tr>
</tbody>
</table>

Source: Palopo City Regional Regulation Number 7 of 2017

C. Conclusion

In conclusion, the analysis and results of the study on the implementation of collecting parking fees based on the Regional Regulation of the City of Palopo Number 7 of 2017 indicate the following:

1. There are instances where parking attendants exceed the provisions of parking levy bills, and some objects and parking attendants have not been monitored by the Palopo City Transportation Service. This suggests a need for improved monitoring and enforcement.

2. Overall, the implementation of parking retribution collection has been well executed and is in line with Islamic Law. The concepts of wadi’ah and ijarah are utilized, which have a strong legal basis in the Qur'an, Hadith, ijma', and fatwa of the Indonesian Ulema Council.

3. Although specific rules regarding the collection of parking fees in Shari’ah have not been found, there are no conflicting rules either. The concepts of wadi’ah and ijarah emphasize mutual trust and form the basis for transactions between the parking attendants and vehicle owners.
4. The transaction between the parking attendant and the vehicle owner, where the parking attendant receives a deposit and provides services in exchange for rent or reward, is considered a legal form of mu'amalah (transaction).

5. The collaboration between the Palopo City Government and parking attendants is established based on trust, where parking attendants are entrusted with providing services, maintaining, organizing, and managing vehicles in designated parking areas. This collaboration is governed by a contract/agreement with profit-sharing arrangements.

6. Cooperation and synergy between government institutions and the community are crucial to realizing an independent city of Palopo and promoting Islamic values.
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