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STRATEGY TO INCREASE MOTOR VEHICLE TAX REVENUE IN THE CITY OF MATARAM

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Abstract

This research aims to determine the Strategy for Increasing Motor Vehicle Tax Revenue in the City of Mataram.

The method in this research uses a qualitative descriptive analysis method which describes the state of motor vehicle tax revenue. Based on the focus of this research, researchers used a SWOT (Strengths, Weakness, Opportunities, Threats) analysis owned by UPT Bapenda in formulating a strategy to increase motor vehicle tax revenue in Mataram City.

Based on the research results, motor vehicle tax revenue in 2019, 2020, 2021 and 2022 experienced fluctuations or was unstable, in 2019 Mataram city samsat revenue increased very well until it exceeded the set target. And in 2020 tax revenues began to decline due to the corona virus outbreak from that year to 2021 and began to increase again in 2022.

The SWOT analysis formulated is optimizing intensification and extensification strategies, carrying out joint operational collaboration with the police, banks and raharja services, increasing outreach to the community, conducting outreach by mapping areas based on motor vehicle tax periods and the amount of arrears, increasing the time for motor vehicle tax payment services and implementation of the ball pick-up service program by involving mobile samsat cars.

Key Words: Strategy To Increase Motor Vehicle Tax

1. INTRODUCTION

1.1. Background

Indonesia is a unitary country, which means that the central government has full authority to regulate government at the

regional level. Each province has full authority to regulate its own government, so regional administration is needed for

implementation. The unitary state form adopted by Indonesia is a basic principle in the administration of regional government. As a unitary state, the Unitary State of the Republic of Indonesia recognizes the existence of regions as part of the state. Regions remain the responsibility of the central government, but each region has the right to regulate its own region.

The most dominant source of revenue in Indonesia is tax, because one of the efforts made by the government to realize national development is to increase the level of taxpayer compliance (Dewi & P Laksmi, 2019). Therefore, the government continues to increase state revenue from this tax sector. Just as the central government collects taxes to finance its activities, regional governments also collect taxes to finance regional government activities, in addition to other sources of income.

Tax according to Andriani quoted by Waluyo and Wirawan (2002: 4) is a contribution to the state (which can be enforced) which is owed by taxpayers who must pay it according to regulations without getting a return which can be directly appointed and which is used to finance expenses. - general expenses that are directly related to state duties for the administration of government.

One of the tax components that has a fairly high contribution to increasing local revenue (PAD) in West Nusa Tenggara (NTB) Province is motor vehicle tax (PKB). Motor vehicle tax is a type of tax collected by the province, but each district is given the authority to collect its own motor vehicle tax which aims to make it easier for people to pay motor vehicle tax in each district (Aswati, Mas'ud & Nudi, 2018).

Table 1.1. Number of motorized vehicles in NTB

No.	UPTB	2019	2020	2021	2022
RODA 2		OBY	OBY	OBY	OBY
1	Mataram	271,509	292,528	301,891	344,350
2	Gerung	180,682	201,501	212,804	222,127
3	Tanjung	52,759	61,407	63,896	65,125
4	Praya	205,164	227,678	242,121	255,478
5	Selong	264,354	292,868	310,374	321,934
6	Sumbawa	109,825	121,177	128,664	134,530
7	Taliwang	44,037	48,056	50,712	52,680
8	Dompnu	39,578	42,509	43,888	46,935
9	Panda	35,574	43,735	46,100	74,245
10	Raba	70,914	71,700	68,464	50,997
TOTAL		1,274,396	1,403,159	1,468,914	1,568,401
RODA 4					
1	Mataram	56,400	59,340	60,756	38,261
2	Gerung	16,329	17,993	19,214	24,681
3	Tanjung	3,862	4,465	4,697	7,236
4	Praya	19,213	22,032	24,052	28,386

5	Selong	19,927	22,732	24,596	35,770
6	Sumbawa	9,559	10,565	11,299	14,948
7	Taliwang	3,304	3,597	3,752	5,853
8	Dompnu	3,907	4,421	4,792	5,215
9	Panda	3,929	4,649	4,986	8,250
10	Raba	7,494	8,501	9,534	5,666
TOTAL		143,924	158,295	167,678	174,266

Source: Regional Revenue Agency NTB

The basic calculation of motor vehicle tax is reviewed every year by the relevant Regional Regulations, calculated from the sales value of motor vehicles and is a direct regional tax. Motor vehicle tax payments are made once every 12 months and late payments beyond the time limit will be subject to a fine of 25% of the principal tax.

Collection of motor vehicle tax (PKB) is based on law number 18 of 1997 concerning regions and regional levies as amended in law number 34 of 2000 and government regulation 65 of 2001 concerning regional taxes. The regional revenue service of West Nusa Tenggara (NTB) province which is given the authority to manage regional level motor vehicle tax (PKB) is required to have professional abilities in managing financial resources starting from planning, implementing, supervising controlling and evaluating various financial resources in accordance with authority so that the implementation of motor vehicle tax management (PKB) administration activities runs smoothly.

Motor vehicle tax (PKB) collection is carried out at the single roof administration system (SAMSAT) office in the province of West Nusa Tenggara (NTB), in general it is assessed that its implementation has been effective and has met every service standard because public services are managed by three agencies that work together. each other, namely the Revenue Service, Regional Police, and PT. Jasa Raharja (Persero).

Regional taxes based on Law Number. 28 of 2009 is a mandatory contribution to the region owed by individuals or bodies that is coercive based on law, with no direct compensation and is used for regional needs for the greatest prosperity of the people.

Table 1.2 Number of Motorized Vehicles in Mataram City

No.	Year	Number Of Motorized Vehicles
1	2019	327.909
2	2020	351.868
3	2021	362.647
4	2022	382.611

Source: Samsat city of Mataram

Based on table 2, it can be seen regarding the development of the number of motorized vehicles in Mataram City, both 2 and 4 wheeled, which each year sometimes experiences a decrease and

increase starting from 2019 to 2020 which experienced a decrease, and began to increase again in 2021 to 2022.

At the beginning of 2020 the number of new vehicles decreased compared to January last year (2019). According to Iswandi, the decline in the number of vehicles was caused by several factors, one of which was because "economic growth at the beginning of this year slowed down, and there were fewer purchases of motorized vehicles."

Head of the Regional Tax Division, Bappenda NTB H.Muhammad Husni added that several other factors causing the number of vehicles to decrease were the decreasing needs of the upper middle class. "This group tends to invest their money in banks or in other forms." Some people are also still waiting for the latest edition of the vehicle. "Purchases of new vehicles usually increase in the fourth quarter."

The decline in interest in motorized vehicles in 2020 was also due to the Covid-19 pandemic which was rife from early 2020 to 2021. This is also the trigger for why the number of motorized vehicles will decrease in 2020-2021.

Table 1.3 Data on the Realization of Mataram City Motor Vehicle Tax Revenue from 2019 to 2022

Year		Realization	%
2019	130.325.000.000	130.535.621.965	100,16
2020	129.306.000.000	121.625.842.445	94,06
2021	159.995.000.000	129.023.794.077	82,18
2022	147.904.593.592	143.344.903.614	96,92

Based on table 1.3 above, it describes the target and realization of motor vehicle tax revenue in Mataram City. Based on the table in 2019, the realization received exceeded the set target, namely Rp. 130,535,621,965 from the target of Rp. 130,325,000,000, in 2020 the realization received did not reach the set target, namely Rp. 121,625,842,445 from the target of Rp. 129,306,000,000, in 2021 the realization received did not reach the target that had been set, namely IDR 129,023,794,077 from the target of IDR 159,995,000,000. Meanwhile, in 2022 the realization was IDR 143,344,903,614 from the target of IDR 147,904,593,592, the realization received from 2020 to 2022 did not reach the set target.

1.2. Research Problem

Based on the background that has been described, the problem that will be discussed in this research is how the strategy to increase motor vehicle tax revenue is carried out by the Regional Revenue Agency and what are the factors that hinder the strategy to increase motor vehicle tax revenue.

1.3. Research Question

From the description above, the main research questions in this study can be formulated as:

1. What is the strategy for increasing motor vehicle tax revenue in the city of Mataram?
2. What are the factors that hinder the increase in motor vehicle taxes in the city of Mataram?

1.4. Research Objectives

Based on the problem formulation above, the aim of the research is to find out the strategy carried out by BAPPENDA in increasing motor vehicle tax revenue and to find out what factors inhibit the strategy of increasing motor vehicle tax revenue.

1.5. Benefits of Research

The benefits of this research are as follows:

1. Theoretical Benefits

- a) It is hoped that this research can contribute to knowledge and thoughts that are useful for the science of state administration.
- b) This research can provide information as literature and references that can be used as a reference for further research.

2. Practical Benefits

The practical benefits in this study are:

- a) It is hoped that this research can help in providing input and additional knowledge for parties related to the problem being studied.
- b) This research can provide an overview of the analysis of the level of taxpayer satisfaction with the quality of motor vehicle tax services at the UPT of the Kubang Bapenda Revenue Agency of Mataram City as a consideration in improving work.

2. LITERATURE REVIEW

2.1. Theoretical foundation

2.1.1. Jax

Taxes are one element to finance national development. Taxes are also direct participation of the community in national development. According to Soemitro in Deangella (2020), taxes are people's contributions to the state treasury based on law (which can be enforced) without receiving reciprocal services (counter-performance) which can be directly addressed and which are used to pay for general expenses.

2.1.2. Vehicle Tax

Motor vehicle tax according to Law No. 28 of 2009 is a tax on ownership and control of motor vehicles. Motor vehicles are all wheeled vehicles and their trailers that are used on all types of land roads, and are driven by technical equipment in the form of motors or other equipment whose function is to convert a certain energy resource into the motor power of the motor vehicle concerned, including large equipment in operation. using wheels and motors and not permanently attached as well as motorized vehicles operated in water.

2.1.3. Strategy

The word strategy comes from the word Strategos in Greek which is a combination of Stratos (soldier) and Ego (leader). A strategy has a basis or pattern to achieve planned goals. So basically, strategy is a tool to achieve a goal that has been patterned or planned to achieve that goal.

2.1.4. SWOT

SWOT analysis is an evaluation of the internal strengths and weaknesses of an organization which is carried out carefully, and also an evaluation of opportunities and threats from the environment (Griffin, 2004: 228). The best strategy to achieve an organization's mission is to exploit an organization's opportunities and strengths and at the same time, neutralize its threats, and avoid or improve its weaknesses.

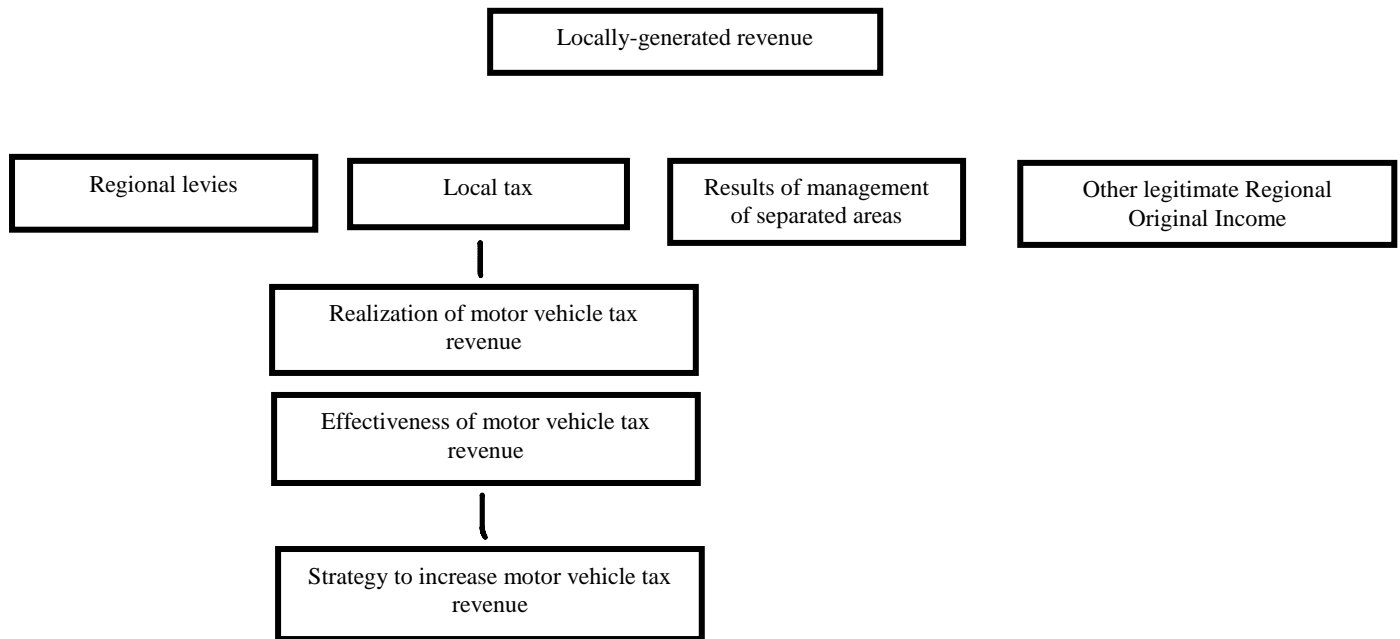
2.1.5. Conceptual Framework

In the receipt of Motor Vehicle Tax (PKB) it is necessary to have a level of policies and procedures which are part of an improvement strategy so that it can provide a level of guarantee for the

achievement of certain goals within the agency, this concerns the strategies carried out such as: Mobile Samsat, Socialization, Tightening Sanctions, Speed Services, as well as Samsat delivery (mobile Samsat). This is a program established by the Mataram

City Samsat office and it is hoped that the establishment of these programs can provide full confidence that the goals or income targets can be achieved.

Figure 2.1 Conceptual Framework



2.2. Empirical Review

2.2.1. Previous Research

Previous research is an important part of a thesis or proposal which contains information about methods and is related to the problem the writer wants to research.

No	Name	Research Title	Research Title	Research differences
1	Iswan M. Masirete (EKOMEN journal Vol. 13 No. 2, 2013)	Strategy for Increasing Motor Vehicle Tax Revenue in the Context of Increasing Original Regional Income (PAD) of Poso Regency	The research results showed that the IFAS results obtained a PAD strength (S) value of 2.50 and weakness (W) of 0.55. This means that in increasing PAD the motor vehicle tax sector in Poso district has high strengths compared to its weaknesses. Meanwhile, the results of the EFAS analysis obtained an opportunity value (O) of 1.85 and a threat factor.	The place of research where previous research examined Poso City was at the Poso Regency Regional Revenue, Financial and Asset Management Service and the Poso Samsat Office, while the author researched at the Kubang Revenue Management UPT Office, Riau Province Regional Revenue Agency.
2	Jailani (Thesis Sultan Syarif Kasim Islamic University Riau, 2014)	Strategy for Increasing Motor Vehicle Tax Revenue (PKB) in the Context of Increasing Original Regional Income (PAD) in the Riau Province Dispenda	The results of the research show that the Riau Province Dispenda has basically carried out controls to increase Regional Original Income (PAD), but apart from that there are still several obstacles that prevent PAD revenues from being optimal due to 2 factors, namely internal and external factors. The Riau Province Dispenda has carried out an operation to control Motor Vehicle Tax,	The place of research where previous research examined Riau Province was at the Riau Province Regional Revenue Service, while the author researched at the Mataram City Regional Revenue Agency Office.

			n amely by carrying out an operation to hunt down taxpayers in collaboration with the Traffic Directorate and also Jasa Raharja.	
3	Asrianti, Chanra Sasmito (Journal of Balanced Economics Vol. 12 No.2, 2016)	Strategy for Increasing Motor Vehicle Tax Revenue (PKB) in Increasing Makassar City Revenue	The results of the research show that motor vehicle tax revenues in 2014, 2015 to 2016 continued to increase and in 2016 Samsat region I Makassar revenues increased very well until they exceeded the set target. The increase in PKB income contributed to PAD in 2014 amounting to 311.83%, in 2015 it had a percentage of 372.87% and in 2016 it amounted to 400.45%.	The place of research where previous research examined the South Sulawesi Province Samsat Office, while the author researched at the Kubang Revenue Management UPT Office, Riau Province Regional Revenue Agency.

3. RESEARCH METHODS

3.1. Types of research

The type of research used in this research is descriptive research, with a qualitative approach. Qualitative research is a research method used to examine the conditions of natural objects, where the researcher is the key instrument (Sugiyono, 2016:9). Qualitative research aims to express information in the form of words and sentences so that it places more emphasis on issues of process and meaning.

3.2. Research focus

Determining the focus of research is expected to be able to provide boundaries in research so as to prevent bias in perceiving and discussing the problem being studied. The focus of this research is:

1. Strategy to increase Mataram City Motor Vehicle Tax revenue through:
 - a. Intensification
 - 1) Improving the service quality of the Mataram City Regional Revenue Agency UPT.
 - 2) Employee Development
 - 3) Increase in Motor Vehicle Tax Revenue Target
 - b. Extensification
 - 1) Outreach to taxpayers
 - 2) Collaborate with related parties as an effort to increase Motor Vehicle Tax revenue.
 - 3) Providing Motor Vehicle Tax Relief and Incentives
 - 4) Innovation in superior services

3.3. Research Location and Time

The location of this research was carried out at the Mataram City Regional Revenue Agency Office which is located on Jalan Pejangik No.16, Pejangik, Mataram District, Mataram City, West Nusa Tenggara. Meanwhile, this research was conducted in 2023-2024.

3.4. Data Types and Sources

This research uses qualitative research. Qualitative research aims to reveal informants in the form of words and sentences so that more emphasis is placed on process and meaning issues. The data sources used in this research are primary data and secondary data.

3.4.1. Primary data

Primary data sources are data sources that directly provide data to data collectors (Sugiyono, 2014:62). The primary data source in this research refers to the results of interviews with the Head of Regional Tax Division and Staff at Bappenda. The interview aims to provide information for researchers regarding strategies for increasing Motor Vehicle Tax revenue in increasing local taxes in Ponorogo Regency.

3.4.2. Secondary Data

Secondary data, namely data obtained from documentation of research objects in the form of written reports which are made periodically and periodically. Secondary data sources in this research are targets and realization of Regional Tax revenues, targets and realization of Motor Vehicle Tax, arrears and disbursement of motor vehicle tax, number of motor vehicles, and strategic plans of the Regional Revenue Agency.

3.5. Data collection technique

The data collection technique used in this research is data collection techniques using interviews and documentation techniques. Data collection techniques in this research are as follows:

3.5.1. Interview

An interview is a meeting of two people to exchange information and ideas through questions and answers, so that meaning can be constructed on a particular topic (Sugiyono, 2014: 72). The type of interview conducted by the researcher was a semi-structured interview. Semi-structured interviews are interviews that are freer in implementation compared to structured interviews (Sugiyono, 2012:412). The interviews conducted by researchers will be addressed to the Head of the UPT General Subdivision of the Mataram City Regional Revenue Agency, Revenue and Determination Section, Payment and Billing Section.

3.5.2. Documentation

Documentation is the activity of searching for data regarding things or variables in the form of notes, agendas, and so on (Arikunto, 2006:231). Documentation in this research includes:

- a. Record or obtain data regarding the general description of the UPT of the Mataram City Revenue Agency.
- b. Record or collect data regarding the potential for motor vehicle tax, the number of motor vehicle tax payers and the target and realization of motor vehicle tax.

3.6. Research Informant

Research informants are people who are used to provide information about the situation and conditions of the research background (Moleong 2007:26). An informant is a person who really knows a particular issue or problem from whom clear, accurate and reliable information can be obtained. This information can be in the form of statements, information or data that can help in understanding the issue or problem to be researched.

The informants in this research include:

No	Informant	Amount
1	Head of regional tax department	1 Person
2	Regional tax staff	1 Person
3	Public	3 Person

Source: Processed data 2024

The author uses several employees and taxpayers to serve as informants as follows:

1. Easy to find
2. Able to communicate well
3. Know about strategies to increase motor vehicle tax revenue at the Kubang Revenue Management UPT office, NTB Province Bapenda
4. Who are taxpayers (Community)

Next, the determination of key informants was carried out using purposive sampling. As stated by Sugiyono (2010: 85), purposive sampling technique is a deliberate sampling technique, with certain considerations. This particular consideration is for example the person who is considered to know best about what we want to know. So it will make it easier for researchers to explore the situation being studied.

3.7. Data analysis techniques

Miles and Huberman in Sugiyono (2012:34) state that in the qualitative analysis method the data that appears is in the form of words and not a series of numbers. According to Sugiyono (2012:91) data analysis in qualitative research is carried out during data collection and after completing data collection within a certain period. Data analysis used in this research is in the form of:

3.7.1. Descriptive Analysis

- a. Data reduction

Data reduction is the preparation and collection of data at an early stage by researchers which will be analyzed into standard data. Reducing data is summarizing, choosing the main things, focusing on the important things, looking for themes and patterns (Sugiyono, 2012: 247). Data reduction will be carried out by researchers in the form of selecting the main things and summarizing the results of interviews related to strategies for increasing Motor Vehicle Tax revenue.

- b. Data Presentation

Presentation of data in qualitative research can be presented in the form of short descriptions, charts, relationships between categories, flow charts, and the like (Sugiyono, 2012: 249). The data presentation carried out by the researcher is the presentation of data in the form of realization and targets for Motor Vehicle Tax revenue in the City of Mataram and the strategic plan of the UPT Regional Revenue Agency in increasing Motor Vehicle Tax revenue.

- c. Draw a conclusion

Drawing conclusions is the final step carried out by researchers in research. Miles and Huberman in Sugiyono (2012:231) conclude that drawing conclusions is the result of analysis that can be used to take action regarding research results. After all the data was collected, the researcher was able to describe the strategy for increasing motor vehicle tax revenue in Mataram City.

3.7.2. SWOT analysis

SWOT analysis is an analysis of the internal and external conditions of an organization which will then be used as a basis for designing strategies and work programs. SWOT analysis is used to consider strategies that will be implemented through future policies and programs.

SWOT analysis contains an analysis of strengths, weaknesses, opportunities and threats. When formulating a SWOT analysis, it is necessary to pay attention to the dynamics of the external and internal environment. Apart from paying attention to environmental dynamics, we also need to pay attention to social changes that have occurred in recent years.

3.8. Data Validity

Data validity is used to ensure that the data that has been obtained in research provides research results that are beyond doubt. The data validity technique used in this research is triangulation. Triangulation is used to measure the validity and reliability of the data used by researchers.

Researchers use relevant data sources in triangulation techniques or what is better known as source triangulation. Sugiyono (2011:274) stated that source triangulation to assess data credibility is carried out by checking data that has been obtained through several sources. Based on this definition, it can be interpreted that researchers use source triangulation to test the credibility of the data obtained. Researchers collected data from several sources both among employees in one agency. Utilizing data sources can compare primary data and secondary data as well as relevant theories so that testing the validity of the data creates a level of confidence in the data obtained by the researcher.

4. RESULTS AND DISCUSSION

4.1. General description

4.1.1. Institution History

The NTB Province Bappenda as an SKPD was formed based on Regional Regulation Number 11 of 2016 concerning the Formation and Composition of Regional Apparatus of West Nusa Tenggara Province, as well as Regulation of the Governor of West Nusa Tenggara Number 51 of 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of Regional Bodies West Nusa Tenggara Province.

4.1.2. Location of the Mataram West Nusa Tenggara Province Revenue Agency and Facilities and Infrastructure

The location of this research was carried out at the Mataram City Regional Revenue Agency Office which is located on Jalan Pejanggih No.16, Pejanggih, Mataram District, Mataram City, West Nusa Tenggara. Meanwhile, this research was conducted in 2023-2024.

4.1.3. Vision and Mission of the West Nusa Tenggara Revenue Agency, Mataram City

A vision is the final goal of a desire that can describe or provide ideals and images that want to be realized and at the same time motivate and give enthusiasm that always colors the mindset and steps in managing the desired situation at the end of the planning period, therefore the UPT of the Mataram City Revenue Agency in the Rensta (Strategic Plan) formulates the vision of "Becoming a Strong and Trustworthy Regional Revenue Manager".

The mission that has been formulated and established by the West Nusa Tenggara Revenue Agency UPT is:

- a) Carry out regional revenue management
- b) Carry out motor vehicle tax samsat services
- c) Carry out intensification and extensification of regional income
- d) Implementing improvements in HR performance and professionalism
- e) Carry out control, guidance and evaluation of regional income

4.1.4. Organizational Structure of the Mataram City Regional Revenue Agency UPT

The organizational structure of the Mataram City Regional Revenue Agency UPT is as follows:

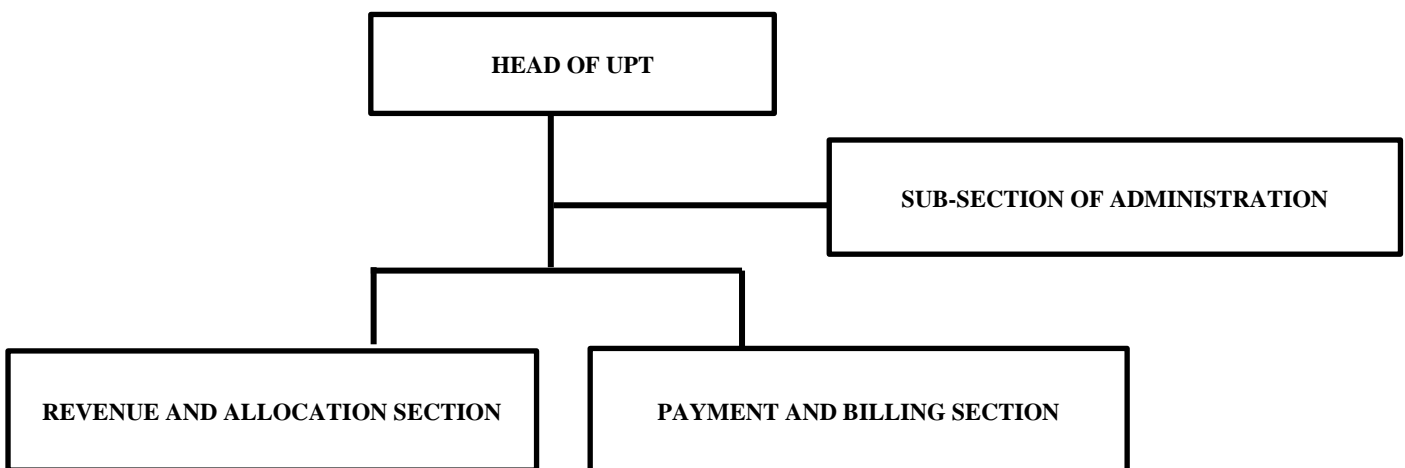


Figure 4.1 Organizational structure of the Mataram City Bappenda UPT

It can be seen from the organizational structure above that the organizational structure of the Mataram City Revenue Agency UPT consists of:

- a. Head of UPT
- b. Administration Sub-Section
- c. Revenue and Determination Section
- d. Payment and Billing Section

4.1.5. Main Duties and Functions of the Mataram City Regional Revenue Agency UPT

Based on the Mayor of Mataram's regulation Number 58 of 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Mataram City Regional Development Planning Agency, it can be explained that the Mataram City Bappenda has a position below and is responsible to the Mayor through the Regional Secretary with the main task of assisting the Mayor in carry out Government Affairs Planning Support Functions.

To carry out the main tasks as above, Bappenda has the following functions:

- a) Formulation of technical policies in the field of regional development planning
- b) Implementation of support tasks in the field of regional development planning
- c) Monitoring, evaluating and reporting on the implementation of technical support tasks in the field of regional development planning
- d) Technical guidance for the implementation of supporting functions for regional government affairs in the field of regional development planning
- e) Implementation of other functions assigned by the mayor in accordance with his duties and functions

In accordance with Article 3 of the Mataram Mayor's Regulation Number 58 of 2016 dated 21 November 2016 concerning Position, Organizational Structure, Duties and Functions and Work Procedures of the Mataram City Regional Development Planning Agency, the Mataram City Bappenda work unit has the following structural pattern or organizational structure:

1. Head
2. Secretariat consisting of:
 - a. Sub-Section of Program Preparation and Finance
 - b. General and Personnel Subdivision
3. The field consists of:
 - a. The field of Economic, Social and Cultural Planning consists of:
 - Sub Sector of Education and Community Empowerment
 - Sub-Sector of Public Health and Welfare
 - Sub-sector of Economic Development and Creative Industries
 - b. Field of Natural Resources Planning, Infrastructure and Regional Development
 - Infrastructure Facilities Sub-Sector
 - Regional Development Sub-Sector
 - Sub-Sector of Natural Resources and Living Environment
 - c. Planning, Evaluation and Reporting Sector
 - Development Planning Sub-Sector
 - Evaluation and Reporting Sub-Sector
 - Sub Sector of Planning Data and Information
4. Agency Technical Implementation Unit (UPTB)
5. Functional Position Group

4.2. Data Presentation

4.2.1. Mataram City Revenue Agency UPT Strategic Plan Regarding Mataram City Vehicle Tax

- a. Goals and Objectives of the Mataram City Revenue Agency UPT

The goals and objectives formulated by the Mataram City Revenue Agency UPT in supporting the achievement of the vision and mission are as follows:

- 1) Improving the quality of service to the community
- 2) Increase local original income (PAD) and state income
- 3) Improving the quality of human resource personnel
- 4) Fulfillment of facilities and infrastructure

- b. Strategy and policy direction of UPT Mataram City Revenue Agency

The strategy and policy direction in increasing motor vehicle tax revenue aims to ensure that motor vehicle tax makes a maximum contribution to increasing regional taxes.

UPT Mataram City Revenue Agency has a strategy and policy direction in increasing motor vehicle tax revenues to increase various regional tax revenues as follows:

- 1) Optimizing tax revenues
- 2) Cultivate tax compliance among taxpayers
- 3) Increase regional tax revenues
- 4) Improving the quality of human resources in the apparatus

- c. Programs and activities of the Mataram City Revenue Agency UPT
 - 1) Service program and office administration
 - a) Implementation of a regional tax management information system
 - b) Provision of reading materials and legislation
 - 2) Facilities and infrastructure improvement program
 - a) Routine/periodic maintenance of office buildings
 - b) Routine/periodic maintenance of official/operational vehicles
 - c) Routine/periodic maintenance of office equipment
 - 3) Program to improve and develop regional financial management
 - a) Increase in motor vehicle tax revenue
 - b) Collection of motor vehicle tax arrears
 - c) Preparation of a data base for motor vehicle tax arrears
 - d) Improving services to the community through superior services

4.2.2. UPT strategy of the Mataram City Revenue Agency in increasing motor vehicle tax revenue

Considering that motor vehicle tax (PKB) revenues are highly relied upon to support Regional Original Income (PAD), it is necessary to optimize the collection of revenue sources.

Based on the results of the author's interview with Mr. Muhammad Takiyubin Subki, S.E., M.Sc. as head of the regional tax sector, when asked about the strategies carried out to improve services for motor vehicle tax revenue. He explained a little related to the strategies carried out, such as: Socialization to the community, tightening sanctions, mobile Samsat, law enforcement (joint operations), improving services to the community (Samsat care).

4.3. Data Analysis

4.3.1.1. Mataram City Revenue Agency UPT Strategic Plan Regarding Motor Vehicle Tax for 2019-2022

a. Goals and Objectives of the Mataram City Bappenda UPT

In accordance with the vision of UPT Bappenda Kota Mataram "To Become a Strong and Trustworthy Regional Revenue Manager", UPT Bappenda must also have targets and objectives. The goals and objectives of an organization function to determine the direction of UPT Bappenda's movement within a certain period of time. The targets and objectives of UPT Bappenda are as follows:

1. Carry out regional revenue management

In accordance with its vision of "Being a Strong and Trustworthy Regional Revenue Manager", the main target of UPT Bappenda as an agency that manages local original revenue is to increase regional tax revenues, regional levies, results of separated regional management, and other legitimate PAD. Motor vehicle tax is a type of regional tax. The increase in motor vehicle tax revenue carried out by the Mataram City Bappenda UPT is by intensification and extensification. The intensification efforts carried out consist of improving the quality of Bappenda UPT services, coaching employees and increasing motor vehicle tax revenue targets. The extensification carried out consists of outreach to taxpayers, collaborating with related parties as an effort to increase motor vehicle tax revenue, providing motor vehicle tax relief and incentives, and innovation in superior services.

2. Carry out motor vehicle tax samsat services

3. Carry out intensification and extensification of regional income

Motor vehicle tax is a type of regional tax. The increase in motor vehicle tax revenue carried out by the Mataram City Bappenda UPT is by intensification and extensification. The intensification efforts carried out consist of improving the quality of Bappenda UPT services, coaching employees and increasing motor vehicle tax revenue targets. The extensification carried out consists of outreach to taxpayers, collaborating with related parties as an effort to increase motor vehicle tax revenue, providing motor vehicle tax relief and incentives, and innovation in superior services.

4. Implementing improvements in HR performance and professionalism

Efforts made by UPT Bappenda to improve the performance and professionalism of its HR personnel include employee development in the form of technical training, seminars and training on regional taxes. These efforts aim to increase work effectiveness and efficiency, improve discipline, work productivity, more optimal employee performance, and increase the knowledge and capability of human resources in carrying out regional tax collection.

5. Carry out control of development and evaluation of regional income

2. UPT Strategy of the Mataram City Regional Revenue Agency in Increasing Motor Vehicle Tax Revenue

The strategies implemented by the Mataram City Regional Revenue Agency UPT to increase motor vehicle tax revenues are as follows:

1) Socialization

Socialization is an activity programmed by the regional revenue agency as a tax education activity. This activity aims to provide taxpayers with an understanding of their tax rights and obligations. Outreach is carried out to the community so that they understand the importance of paying taxes for the welfare of the community. In order to increase motor vehicle tax revenue, Bappenda has conducted outreach regarding motor

vehicle tax to the public. The socialization carried out by Bappenda includes placing banners, meeting face to face with taxpayers (the public), such as conducting socialization in markets and also taking part in events in crowded places, attaching brochures to each motor vehicle tax collection letter, conducting socialization to the netted community. joint operations with the police, and using social media such as podcasts, Instagram platforms, Facebook, Twitter, etc. This socialization aims to provide information about taxation, provide information on superior services, and establish the importance of paying taxes. The ongoing outreach is an effort to increase public awareness and provide insight into why people have to pay taxes. By increasing people's insight into the importance of paying taxes, it is hoped that people who have been unwilling to pay motor vehicle taxes will be obedient in paying their taxes so that motor vehicle tax revenues will increase.

2) Tightening Sanctions

Tightening sanctions is one of the efforts to apply the law firmly and fairly to the community, so that they comply with applicable regulations as regulated in the Constitution.

The basis for tightening sanctions is based on Regional Regulation No. 13 of 2001 concerning Motor Vehicle Tax which is regulated in article 15 paragraph 5 which regulates tightening sanctions and as an effort to make the public aware of paying Motor Vehicle Tax (PKB) on time in order to achieve revenue targets. CLA.

The tightening of sanctions is closely related to taxpayer compliance. In complying with tax obligations, humans have limited rationality and behave opportunistically which is the background to the decision to comply or not in carrying out tax obligations.

3) Improving core services / Samsat

Improving service is a service provided to taxpayers who are unable to visit the SAMSAT office, so the main aim of this speed of service program is to provide fast service by visiting the homes of taxpayers who are sick or unable to visit the office themselves, so that Not only are taxpayers given convenience, but it also has a positive impact on motor vehicle tax revenues.

4) Mobile Samsat

The mobile samsat service is the same as the service in procedures at the head office, this mobile samsat is one of the superior services implemented by revenue agencies with mobile tax services so that the public can feel the government's presence in the tax service approach. This service does not stay in one place, the location chosen is a strategic location that is considered easily accessible to the public.

5) Law Enforcement

This is one of the Samsat office programs which collaborates with the police to carry out road control operations against vehicles that do not come to report their vehicles on time at the Samsat office by giving warning letters directly to taxpayers so that they immediately report their vehicles to the Samsat office.

6) Innovation in Superior Services

Bappenda has the aim of extracting funds from the tax sector to support PAD and provide easy service and comfort to taxpayers, for this reason Bapenda continues to innovate superior services by utilizing information technology to achieve predetermined goals. Based on research conducted by researchers, it can be seen that Bapenda's superior service innovations are e-samsat, samsat link, mobile samsat, samsat care, football pick-up service using mobile samsat cars.

The e-samsat service is a motor vehicle tax payment service through the banking system. With online payments, taxpayers just need to validate it at the nearest Samsat with a receipt as proof of motor vehicle tax payment. The Samsat Link service is a service for validating STNK, motor vehicle tax payments, and mandatory road traffic accident fund donations (SWDKLLJ) on Samsat using an interconnection network system and allowing taxpayers to carry out transactions without being tied to their domicile. The mobile samsat service is in the form of a car in which a link has been installed which serves the payment of motor vehicle tax and validation of STNK. In carrying out the payment process the time required is only around five minutes because it uses information technology and a link system. The ball pick-up service using mobile Samsat cars is a service to the community using mobile Samsat cars to reach remote areas and areas that have low levels of motor vehicle tax payments. These superior service innovations are expected to make it easier for the public to pay motor vehicle tax and can increase PAD by disbursing arrears and paying motor vehicle tax.

3. SWOT Analysis

SWOT (Strangth, Weakness, Opportunity, Treath) analysis is an analysis as a basis for designing strategies and work programs. Internal environmental analysis includes an assessment of the strengths and weaknesses of UPT Bapenda. Meanwhile, external environmental analysis includes an assessment of the opportunity and threat factors faced by UPT Bapenda. UPT Bapenda in determining strategies to increase motor vehicle tax revenue uses SWOT analysis, which is as follows:

a. Internal Environmental Analysis

The internal environment is related to the internal conditions of an organization which consists of a number of strength and weakness factors that can influence and even determine the success of the organization in achieving its goals.

1) Strength

The strength of the UPT Bapenda consists of the human resources of the UPT Bapenda apparatus, the existence of an information system in the form of superior services, facilities and infrastructure, the existence of linkages between the Head of the UPT Bapenda and related parties, and the existence of tax outreach to the public

2) Weakness

The weaknesses of UPT Bapenda consist of the insufficient quantity of UPT Bapenda's human resources, many vacant positions, lack of flexibility in service times, lack of information regarding superior services.

b. External Environmental Analysis

The external environment is related to things outside the organization that can influence the achievement of goals and objectives. The external environment includes opportunity factors and threat factors. The external environmental factors at UPT Bapenda can be explained as follows:

1) Opportunity

The opportunities that UPT Bapenda has consist of cooperation between UPT Bapenda and related agencies such as police agencies, East Java banks, raharja services, post offices, sub-district offices and motor vehicle dealers.

2) Threat

The threat experienced by UPT Bapenda is the low awareness of public taxpayers to carry out their tax obligations and the public's low understanding of paying motor vehicle tax.

4.4. Discussion

4.4.1. Mataram City Revenue Agency UPT Strategic Plan Regarding Motor Vehicle Tax

Based on research conducted on secondary data in the form of the Mataram City Revenue Agency's UPT Strategic Plan, it is in accordance with Minister of Home Affairs Regulation Number 54 Appendix IV of 2010 in the Regional Work Unit Strategic Plan (SKPD), which includes vision and mission, goals and targets, strategy and policy direction, programs and activities. This is a form of UPT Bapenda's seriousness in optimizing motor vehicle tax revenue.

Based on the results of the interviews that have been conducted, it can be seen that

UPT Bapenda's work program is in accordance with the formulation of goals and targets to be achieved by UPT Bapenda. The main goals and objectives that the UPT Bapenda wants to achieve are to increase the receipt of original regional income. This increase in revenue is carried out by setting goals and targets through improving the quality of services to the community, increasing regional tax revenues, and providing facilities and infrastructure. Improving the quality of services carried out by Bapenda is by conducting a survey of public satisfaction with Bapenda's services and presenting superior services that have been implemented by Bapenda so as to increase motor vehicle tax revenue from 2018 to 2022. Increasing regional tax revenues carried out by UPT Bapenda with intensification and extensification. The intensification and extensification efforts succeeded in increasing regional tax revenues in 2018 and 2022. Furthermore, the existing goals and targets were determined in the form of a work program.

2. UPT Strategy of the Mataram City Revenue Agency in Increasing Motor Vehicle Tax Revenue

UPT Bapenda is a government organization in the field of regional tax collection, which has a strategy in the form of new ways of dealing with various challenges and opportunities that are developing in the city of Mataram, especially in increasing motor vehicle tax revenue. Bapenda's UPT strategy is through intensification and extensification efforts. Intensification efforts consist of improving service quality, employee development, and increasing motor vehicle tax revenue targets. Meanwhile, extensification efforts consist of outreach to the community, collaborating with related parties as an effort to increase motor vehicle tax revenue, providing motor vehicle tax relief and incentives, and innovation in superior services.

Based on the results of interviews that have been conducted, it can be seen that overall the intensification and extensification efforts have been carried out or realized by UPT Bapenda.

SWOT Analysis (Strengths, Weaknesses, Opportunities, Threats)

Based on the results of interviews conducted at the UPT Revenue Agency of West Nusa Tenggara Province, Mataram City, it can be described in a SWOT analysis consisting of strengths, weaknesses, opportunities and threats. SWOT analysis is used to determine strategies for increasing motor vehicle tax revenue by looking at the strengths, weaknesses, opportunities and threats that UPT Bapenda has as regional tax manager.

a. Internal Environmental Analysis

Internal environmental analysis is an analysis carried out internally at UPT Bapenda which includes the strengths and weaknesses of UPT Bapenda. Internal environmental analysis is carried out to evaluate UPT Bapenda's shortcomings so that they can improve them, as well as to determine the strengths of UPT Bapenda to maximize its potential. This analysis aims to increase motor vehicle tax revenue.

1) Strength (Strengths)

Based on the research results, it can be seen that the strength possessed by UPT Bapenda to increase motor vehicle tax revenues is the existence of an information system in the form of superior services, complete and adequate facilities and infrastructure, the existence of linkages between the Head of UPT Bapenda and related parties, and the existence of tax socialization. to society.

2) Weakness

Based on the results of the interview, it can be seen that there are internal weaknesses

Increasing motor vehicle tax revenue is the lack of quantity of Bapenda's human resources, lack of flexibility in service times, lack of information regarding superior services, and the large number of motor vehicle tax bills. This lack of human resources also results in less than optimal outreach to taxpayers when submitting motor vehicle tax bills by officers. The lack of flexibility in service times operating from 08.00 to 12.00 is a weakness of UPT Bapenda.

b. External Environmental Analysis

External environmental analysis is an analysis carried out in the environment outside UPT Bapenda which includes opportunities and threats for UPT Bapenda. External environmental analysis is carried out to determine the opportunities that UPT Bapenda has in order to maximize its potential. Also, know the threats faced by UPT Bapenda so that you can find out and find solutions to these threats. This analysis aims to increase motor vehicle tax revenue.

1) Opportunities

Based on the results of the interview, it can be seen that the opportunities that UPT Bapenda has consist of cooperation between UPT Bapenda and related agencies such as police agencies, banks, raharja services, post offices, sub-district offices and motor vehicle dealers. The cooperation that UPT Bapenda has established with related agencies is realized in joint operations with the police, raharja services and banks. The joint operational cooperation is a collaboration to capture motorized vehicles whose taxes are in arrears and to capture motorized vehicles with number plates outside of Ponorogo for renaming. Collaboration between UPT Bapenda and post offices and sub-district offices

This is realized in the existence of a Samsat payment point in the office environment. These collaborations are an opportunity for UPT Bapenda, because of UPT Bapenda's efforts in clearing up tax arrears and increasing motor vehicle tax revenues.

2) Threats

Based on the results of the interview, it can be seen that the threats faced by UPT Bapenda consist of low awareness of taxpayers to carry out their tax obligations, geographical conditions, and low public understanding of paying motor vehicle taxes. The low awareness of taxpayers in carrying out their tax obligations is known from the results of interviews that many motor vehicle taxpayers are still in tax arrears, due to the lack of information to taxpayers which causes them to be unable to fulfill the requirements which can lead to tax arrears. The geographical condition of the taxpayer's residence which is in the form of mountains makes the distance unaffordable with office service times which are open from 08.00 to 12.00.

The following is a SWOT analysis matrix for strategies for increasing motor vehicle tax revenue in the city of Mataram.

Table 4.1. SWOT Matrix for Increasing Motor Vehicle Tax Revenue

Internal External	Strengths	Weakness
	a. Information system adequate b. Facilities and infrastructure complete c. Head Linkage UPT, Head of Division, and Related parties d. Socialization to public	a. Less flexible service time b. Lack of information related services superior
Opportunity	Strategy S-O	Strategy W-O
a. UPT Collaboration Bapenda with agencies related	a. Optimizing intensification programs and extensification b. Joint operation combination is carried out by UPT Bapenda with the police, services raharja, and banks	a. Increased socialization to society b. Adding time service
Treats	Strategy S-T	Strategy W-T
a. Low awareness taxpayer b. Low understanding society about PKB payments	a. Socialization to society with area mapping based on tax period motor vehicles and amount of arrears b. Attach brochure in every bill vehicle tax c. Pasting banners and pamphlets on site strategic place	a. Realize program implementation ball pick-up service.

Based on the SWOT analysis, researchers can formulate strategies increasing motor vehicle tax revenue using the SWOT matrix. The SWOT matrix is explained as follows:

a. S-O Strategy

The S-O strategy is a strategy formulated based on strength analysis and opportunity analysis owned by UPT Bapenda. The S-O strategy is to optimize intensification and extensification strategies, and collaborate with other agencies such as the police, raharja services, banks, post offices, sub-district offices and motor vehicle dealers. The intensification strategy carried out by UPT Bapenda is to improve service quality, employee development, and

increase tax revenue targets. The extensification strategy carried out includes outreach to the community, collaborating with related parties, providing relief and incentives,

and superior service innovation. Optimizing intensification and extensification strategies is the right strategy to optimize motor vehicle tax revenues.

b. W-O Strategy

The W-O strategy is a strategy formulated based on analysis weaknesses and analysis of opportunities owned by UPT Bapenda. The W-O strategy formulated is to add personnel to UPT Bapenda who are experiencing shortages. The increase in the number of

personnel is because currently UPT Bapenda feels that the currently available employees are still insufficient to manage motor vehicle taxes so this needs to be done in order to achieve maximum performance.

c. S-T Strategy

Strategy is a strategy formulated based on strength analysis and threat analysis. The S-T strategy that can be formulated is to carry out outreach to the community by mapping areas based on the motor vehicle tax period and the amount of arrears, so that the delivery of outreach is maximized. Vehicle facilities in the form of motorbikes are inadequate for taxpayers' locations in mountainous areas. It is necessary to form groups based on geographical areas of destination with good, medium and difficult criteria to make it easier for employees to reach these areas. Attaching a brochure to each motor vehicle tax bill is carried out by UPT Bapenda. Apart from carrying out the billing, it also socializes superior service programs so that the public knows about the convenience provided by UPT Bapenda. Apart from that, UPT Bapenda has put up banners and pamphlets in strategic places as a means of notifying the superior services they have so that the public is more aware of these services.

d. W-T Strategy

The W-T strategy is a strategy formulated based on weakness analysis and threat analysis. The W-T strategy that can be formulated is to realize a motor vehicle tax payment program through implementing a pick-up and drop-off service program. This service includes mobile Samsat cars for annual motor vehicle tax payment services. Through this service, it is hoped that it will be able to reach remote areas so that it will be easier for people to pay motor vehicle taxes. In this way, it can increase PAD by disbursing arrears and paying motor vehicle taxes

5. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

The strategy set to increase income, especially Motor Vehicle Tax (PKB) income, is through Bappenda's superior programs such as:

1. Counseling or socialization
2. tightening sanctions
3. Improve the Tax Administration System
4. Speed of Service
5. Mobile Samsat
6. Orderliness.

This program has been running poorly since 2020 because in 2020 the corona virus occurred which caused a reduction in people's income. In accordance with research results from annual report data, it is known that motor vehicle tax (PKB) income has increased and decreased each year from 2019, when the income was IDR. 130,535,621,965 and started to decrease in 2020 by Rp. 121,625,842,445 and in 2021 it will be IDR. 129,023,794,077 and will increase in 2022 by IDR. 143,344,903,614 . In the data on PKB's contribution to PAD revenue, PKB's income has a very positive impact on increasing PAD as seen from the data on the size of PKB's contribution to PAD.

The inhibiting factor in increasing motor vehicle tax revenue is a lack of awareness among the public themselves who do not want to know and take their obligation to pay taxes lightly. The public also still does not utilize IT (Information and Technology) developments in paying taxes.

5.2. Advice

The suggestions that can be given in this research are:

1. It is hoped that the strategy being implemented will be further improved so that it can be implemented optimally and can achieve the expected targets.
2. There is a need to increase further outreach to the taxpayer community so that the determination of this strategy can be known to all communities in the City of Mataram. Socialization is carried out by going directly to the community, so that there are no people who do not understand who can ask questions directly to the implementer of the socialization.

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