

## Awareness of Motor Vehicle Taxpayers in Gorontalo Regency

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### Abstract

The purpose of conducting this research is to find out how successful the implementation of the mobile Samsat system has been in increasing the awareness of the people of Gorontalo Regency in paying motorized vehicle taxes. This research uses a descriptive method with a qualitative approach. The results of the study show that the limbo samsat program in increasing awareness of motorized vehicle tax payers in Gorontalo Regency through the mobile samsat is quite effective, this can be seen in the enthusiasm of the community in paying taxes through the mobile samsat which has begun to increase. The UPTD Limboto mobile Samsat is intensively socializing by approaching the community, placing mobile samsat in strategic areas or places that are frequently visited by many people to increase public awareness. with the hope of the community/taxpayers, especially in areas that are difficult to reach by mobile Samsat due to inadequate road access and internet access. However, as a whole, the negative perceptions of the public/taxpayers are bad about the services of the Samsat office it is often difficult, starting to shift to a positive perception, because the mobile Samsat has been launched at the Limboto Samsat.

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### Introduction

Law Number 33 of 2004 concerning the Balance of Central and Regional Finances in article 6 paragraph 1 mentions the source of regional revenue, including regional taxes. One of the regional taxes managed is the transportation tax which can also contribute to the acceptance of local opinions.

Taxes are an obligation for every taxpayer to carry out their tax obligations for state financing and national development, taxes from an economic perspective are the transfer of resources from the private sector (individuals) to the public sector (society) to the government. (penda). Tax collection itself is one of the ways to increase local revenue and contains the meaning that the clear characteristic of taxes is the existence of an element of coercion in it, coercive efforts can be carried out by the State considering that taxes have a very large function and role in facilitating the implementation of development (Mulpitasari 2017).

Responsibility for the implementation of motor vehicle tax collection. It is the obligation of the community itself, in this case the government is only obliged to provide guidance, services and supervision of tax obligations based on tax laws and regulations. Tax collection is one way to increase local revenue (Moore & Prichard, 2020).

Nowadays, transportation facilities are one of the aspects that are urgently needed by the community. The increasing number of road facilities built by the government causes people's

desire to own motorized vehicles to be higher (Faisal et al., 2019). In addition, the ease of credit from a trade alliance on motor vehicle ownership also affects people to own motor vehicles. Thus, the tax burden that will be borne by the owner of the motor vehicle is getting bigger and will also make a great contribution to regional cash revenue (Margono, 2006).

Motorized vehicles encompass a wide range of wheeled vehicles and their attachments that are utilized on various types of roads. These vehicles are powered by technical equipment such as motors, which convert specific energy resources into the necessary propulsion (Wen et al., 2020). This category includes heavy equipment, large tools, and other motorized vehicles that utilize wheels and motors for their operation, even those that are not permanently attached. Additionally, there are motorized vehicles designed for operation in water. Various types of motor vehicles include sedans, jeeps, station wagons, buses, trucks, motorcycles, heavy equipment, and large tools. The Motor Vehicle Tax is a tax imposed on individuals who own and/or have control over motor vehicles, as stated in Law No. 28 of 2009. The Motor Vehicle Tax holds significant promise for future development. This is due to the fact that transportation is an essential requirement for individuals in their day-to-day existence. Individuals in contemporary society often opt for private transportation due to its convenience and efficiency. (Gesang Kurnia Betasoni 2018).

The motor vehicle tax (PKB) is a significant regional tax levy that contributes to the increase in regional revenue (Hermawan et al., 2022). This tax is imposed on the ownership of motor vehicles, including both two-wheeled and four-wheeled vehicles. The imposition of motor vehicle tax (PKB) in a region is determined by the regional regulation, which serves as the legal framework for collecting motor vehicle tax (PKB) in the area. Additionally, the governor's decree governs the regulations pertaining to motor vehicles, as part of the implementation of regional regulations on motor vehicle tax (PKB) (Rismawati, 2022).

The collection of motor vehicle tax (PKB) is determined by the legal framework established in law number 18 of 1997 concerning regions and regional levies, as amended in law number 34 of 2000, and further regulated by government regulation 65 of 2001 concerning regional taxes.

The Motor Vehicle Tax collection system is implemented through the integration of STNK registration, STNK endorsement, and STNK extension (Silamukti et al., 2022). This system also encompasses additional fees such as Jasa Raharja insurance and subscription parking levies, which were implemented on January 1, 2012. The implementation of this collection system is carried out by the SAMSAT Joint Office (One-Stop Manunggal Administration System).

Samsat is a One-Stop Manunggal Administration System. The word Samsat is taken from the United Kingdom, namely One-stop Administration Services Office (Fadhina et al., 2022). Samsat is an administrative system to facilitate and accelerate the service of public interests in payment management.

Samsat is collaborating with the National Police, Jasa Raharja (Persero). The implementation of samsat here is so that the community needs half of the state money transfer, maintaining traffic order, having healthy road conditions, integrated public transportation, and many more. Along with the times, the function of samsat has also evolved. An increasingly simple service system, especially the use of the internet system, will accelerate and change the way mail interests are served.

In an effort to optimize the obligations of motor vehicle taxpayers in Gorontalo Regency, a strategy is needed that can support the achievement of the final goal of an agency, the strategy itself is a way to determine the programs that will be implemented and is believed to have a positive impact on the agency, with a good service strategy, especially in the process of paying

Motor Vehicle Tax (PKB) is expected to be obtained ease of obtaining certainty that the organization's goals and objectives can be achieved properly. If the strategy in an entity is weak, then there is a possibility of mistakes (Bae et al., 2021). Irregularities or fraud in the government will be very large and can harm the government in collecting motor vehicle taxes.

Based on this, the Gorontalo Regency Samsat office issued a policy in the form of a mobile samsat to make it easier for the public to pay motor vehicle taxes. The mobile samsat service is one of the flagship programs of the Gorontalo Regency Samsat Office. The advantages of this system are not only enjoyed by the surrounding community, but also by the people outside the city because it is equipped with Link facilities. This innovation aims to improve services to the community, get closer to the community and to make it easier for people who live far from the local samsat office.

The Mobile SAMSAT service carried out in Gorontalo Regency related to the collection of motor vehicle tax (PKB) is carried out at the one-stop administrative system office (SAMSAT) in Gorontalo Regency, in general it is assessed that its implementation has not been effective even though it has met every service standard, this is due to the level of public awareness of the obligation to pay motor vehicle tax, in addition to the long queue at the Gorontalo Regency Samsat office which is also One of the reasons people do not obey to pay the vehicle tax.

One of the taxes with the greatest revenue potential is the motor vehicle tax sector. This refers to the high number of motor vehicle ownership in Indonesia, including Gorontalo Regency.

Based on observations made, Gorontalo Regency is one of the areas where the level of motor vehicle ownership is quite high. However, the number of motor vehicle tax revenues in Gorontalo Regency is still below the realization target. In 2022, Samsat Limboto targets the payment of motor vehicle tax of Rp. 96,485,653,548 (Ninety-Six Billion, Four Hundred and Eighty-Five Million, Six Hundred and Fifty-Three Thousand, Five Hundred and Forty-Eight Rupiah), but the realization until October has only reached Rp. 64,649,162,374 (Sixty-Four Billion, Six Hundred and Forty-Nine Million, One Hundred and Sixty-Two Thousand, Three Hundred and Seventy-Four Rupiah).. The data shows that the awareness of motor vehicle taxpayers is still very low and still needs to be maximized by examining what causes the low awareness. In addition, the long queue when paying taxes at the Samsat office is one of the factors that cause people not to pay taxes, especially motor vehicle taxes.

Of course, this will have an impact on regional revenue revenue, this will then be the basis for issuing policies such as mobile samsat, visiting taxpayers to their homes, to joint control with the police and the transportation office. With the facilities provided by the government, such as in the ease of managing motor vehicle tax payments, it is hoped that taxpayers can take advantage of the facilities provided by the Samsat Joint Office through the mobile Samsat service, so that taxpayers can pay taxes on time and there are no more sanctions or fines for late payment of taxes (Nasyita et al., 2019). But in fact, there are still many people in Gorontalo Regency who are reluctant to pay motor vehicle taxes even though the government has made efforts to be able to motivate and move the community through various breakthroughs.

Based on the background description that has been explained earlier, the focus of this research problem is how effective the mobile samsat in increasing public awareness in paying motor vehicle taxes in Gorontalo Regency.

The purpose of this research is to find out the extent of the success of the implementation of the mobile samsat system in increasing the awareness of the people of Gorontalo Regency in paying motor vehicle taxes.

## Methods

The research used is a type of qualitative research, which describes aspects related to the research object in depth (Sugiyono, 2014). This type of research is descriptive. The descriptive approach is an approach that seeks to tell the solution of the problem that exists today based on data. The type of qualitative research used in this study is intended to obtain information on how to analyze the Gorontalo Regency SAMSAT system in increasing public awareness of paying motor vehicle taxes in depth and comprehensively. This research was conducted at UPTD Samsat Limboto. This research is planned to be carried out for 2 months (November to December) where this estimated time includes observation, research, and making research discussions. This study utilizes research instruments and data collection methods involving primary data obtained through direct interviews with informants, as well as secondary data obtained from observation results and other supporting data.

## Results and Discussion

The theory used in this study is according to Duncan (1985) quoted by Richard M. Steers in his book "Organizational Effectiveness" about measuring effectiveness, the following is an explanation of each of these indicators.

### Goal Achievement

The integration of motor vehicles encompasses a wide range of wheeled vehicles and their attachments, which are utilized on various types of roads. These vehicles are powered by technical equipment such as motors or other mechanisms that convert specific energy resources into the necessary propulsion. This category includes heavy equipment, large tools, and motor vehicles that utilize wheels and motors in their operation, but are not permanently attached. Additionally, it also includes motor vehicles that are specifically designed for operation in water. There are various types of motor vehicles, including sedans, jeeps, station wagons, buses, trucks, motorcycles, heavy equipment, and large tools. The Motor Vehicle Tax is a tax that is imposed on individuals who own and/or have control over motor vehicles, as stated in Law No. 28 of 2009. The Motor Vehicle Tax holds significant promise for future development. Transportation is an essential requirement for individuals in their everyday routines. Individuals in contemporary society often opt for private vehicles due to their emphasis on convenience and efficiency.

The development of information technology-based SAMSAT services has been developed for a long time. The development of technology that occurs at the Samsat Limboto office is also in order to improve services in order to increase participation for every Motor Vehicle taxpayer. Where at this time all people from all walks of life, both the upper class and the lower class, want an easy, fast, and uncomplicated public service. In starting to improve services that provide convenience to taxpayers to make payments for Motor Vehicle Tax (PKB), and Mandatory Contributions to the Road Traffic Accident Fund (SWDKLLJ) by utilizing information technology as a ratification of Vehicle Number Registration Certificates (STNK) is to create an online network at each SAMSAT Joint Office.

Gorontalo Regency is one of the regions in Gorontalo Province where the level of community participation in paying taxes is still relatively low, especially in terms of awareness of motor vehicle taxpayers. This is due to the mindset of the community who considers services that take a long time and require a lot of costs and the range of locations of the Samsat office is far away so that as a result there are still many people who do not obey the tax. Therefore, Samsat Limboto through this mobile samsat program can provide convenience for the community in paying taxes.

Samsat Limboto is one of Samsat Limboto's breakthroughs in increasing public awareness to pay motor vehicle taxes, especially in the Gorontalo regency area. So far, what the samsat has done is by socializing to the public regarding easy and effective tax payments through the mobile samsat service. Through the mobile samsat, people no longer need to come to the office to pay taxes, but the officers will come to certain places that are central points that are easily accessible to the community. During this mobile samsat program, the community gets convenience in getting services so that until today the percentage of public awareness of taxpayers has begun to increase. The community hopes that this mobile samsat program will continue to be socialized and if necessary, this mobile samsat can enter remote places where the community has the potential to pay taxes.

### **Integration**

Among the various regional taxes, the Motor Vehicle Tax stands out as a significant source of income. According to the provisions outlined in Article 1 paragraph (12) of Law Number 28 of 2009, the concept of motor vehicle tax can be described as a tax imposed on the possession and/or operation of motor vehicles. Motorized vehicles encompass a wide range of wheeled vehicles and their attachments that are utilized on various types of roads. These vehicles are powered by technical equipment such as motors or other mechanisms that convert energy resources into the necessary propulsion. This category includes heavy equipment, large tools, and other motorized vehicles that utilize wheels and motors for operation, even if they are not permanently attached. Additionally, there are motorized vehicles specifically designed for use in water.

Motor Vehicle Tax is one part of the Provincial Tax. In North Sumatra, the Motor Vehicle Tax is one of the provincial taxes that contributes greatly to regional tax revenue. Motor Vehicle Tax Collection (PKB) is based on Law No. 28 of 2009 concerning Regional Taxes and Regional Levies, Motor Vehicle Tax Collection is carried out by the Regional Technical Implementation Unit (UPTD) of Provincial Revenue Services through the One-Stop Manunggal Administration System (SAMSAT), which is spread throughout the Gorontalo Province including in the Samsat Limboto.

Paying motor vehicle taxes is an annual routine job for motor vehicle owners. People who are subject to tax collection are called taxpayers. Taxpayers are individuals or entities that have motor vehicles. If the taxpayer is an entity/institution, its tax obligations are represented by the management or legal representative of the entity. In carrying out the obligation to pay Motor Vehicle Tax, taxpayers must clearly know the mechanism for implementing the payment of Motor Vehicle Tax, and need clear administrative means to convey and fulfill these obligations.

The results of the study show that public awareness of motor vehicle taxpayers is still not maximized even though Samsat Limboto has provided convenience through mobile samsat.

In realizing public awareness in paying motor vehicle taxes through the Samsat Limboto office mobile samsat program, it hopes to increase the awareness of these taxpayers. Samsat Mobile conducts socialization through mass media, social media related to the convenience of paying taxes and awareness in paying motor vehicle taxes, in addition to that, Samsat Mobile approaches the community of taxpayers through an appeal to them that if taxpayers have a busy schedule that makes it difficult for them to come to the Samsat office, it is enough to contact Samsat Mobile and the party from Samsat Mobile will directly visit them taxpayers so that they no longer need to come to the Samsat office and wait in long queues to pay vehicle tax.

However, sometimes the obstacles faced are in areas where the coverage is somewhat difficult with inadequate internet networks and road access, so mobile samsat officers only look for strategic places that can be reached by these areas. This also continues to affect the level of

public awareness in paying taxes. Although the samsat has provided convenience with various socialization through mass media, social media and others, it is difficult for the samsat to change the mindset of the community that the mobile samsat service is still the same as the service in the office. So that the samsat continues to intensively carry out socialization and approaches to the community regarding this matter considering that the tax revenue rate in Gorontalo Regency has not been maximized.

### **Adaptation**

Samsat can be an acronym for One-Stop Manunggal Administration System. According to Presidential Regulation (PP) Number 5 of 2015 concerning the Implementation of Samsat. Samsat itself is a series of systems that are useful for carrying out the task of Car Name Transfer (BBNKB), Car Registration and Identification (Regiden Ranmor), in addition to that as payment is required to contribute to the Traffic Accident and Road Transportation Fund (SWDKLLJ). The abbreviation of Samsat is inseparable from its function, which is divided into 3 implementing agencies and is called the Samsat Coaching Team. Initially, there was a team from the Regional Revenue Office (Dispenda) that handled motor vehicle taxes. Next, the Regional Police (Ditlantas Polda). Finally, Jasa Raharja is responsible for managing SWDKLLJ. The function of samsat here is for the community to play a role in getting state money, maintaining traffic order, having smart road conditions, integrated public transportation, and many more. Along with the times, the function of samsat has also grown. In the midst of an increasingly simple service system, especially the use of a web system can accelerate the method of unifying the interests of letters.

With the internet system, people don't have to queue in the office and carry a lot of files. Previously, like now, the process of extending the Vehicle Coverage Certificate (STNK) continued for a long time. Because, vehicle owners have to go to 3 separate offices.

The results of the study show that the mobile samsat program has received a very good response in the community. The mobile samsat program has an extraordinary impact on the community in terms of getting tax payment services. In addition, the efforts of the mobile samsat in increasing the awareness of motor vehicle taxpayers are highly appreciated for the activities related to this mobile samsat, because it is very helpful for people who want to pay taxes but have not had the opportunity to come directly to the samsat office. Although there are also those who feel that they have not been touched by the range of the mobile samsat fleet due to internet network constraints, they are still grateful because of the reduced distance needed to pay taxes on time.

### **Conclusion**

From the discussion of the research results, it can be concluded that the implementation of mobile samsat in Gorontalo Regency has been quite effective, this can be seen in the achievement of the two research indicators, namely in the achievement of goals and adaptation, the Limboto UPTD Samsat is able to increase the awareness of the motor vehicle taxpayer community through the assisted community mobile samsat and its easy and fast service system, of course, this is in accordance with the expectations of the Limboto UPTD Samsat in increasing the awareness of motor vehicle taxpayers in Gorontalo Regency, but the Limboto UPTD Samsat still experiences obstacles, especially in areas that are difficult to reach by the mobile samsat, due to inadequate road access and internet access, so there is a need for system integration with related agencies, especially the KOMINFO office.

Samsat UPTD Limboto also always evaluates mobile samsat services in order to create public services that are in accordance with the expectations of the community/taxpayers. However, overall that the negative perception of the public/taxpayers towards the difficult samsat office

services began to shift to a positive perception, due to the launch of the mobile samsat at the Limboto samsat.

### Suggestion

From the conclusion above, the researcher put forward suggestions, namely: (1) The mobile samsat service system at UPTD Samsat Limboto must continue to be improved by adjusting service standards; (2) It is necessary to frequently evaluate the performance of the implementation of the Limboto Samsat UPTD Samsat Limboto so that the Samsat Limboto mobile samsat can continue to improve the quality of its public services to the community/taxpayers; (3) The mobile Samsat UPTD Samsat Limboto can increase its mobile samsat bus fleet, its service products and further socialize the mobile samsat service schedule to the public/taxpayers; (4) Samsat mobile UPTD Samsat Limboto can provide a suggestion box that functions as a place/container to be able to provide.

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