

Motor Vehicle Tax Management in North Maluku Province

Muhammad Zein Albugis^{*1}, Abdul Hadi Sirat², Suwito³

^{*1}. Master of Management Student, Universitas Khairun Ternate, Nort Maluku, Indonesia

^{2,3} Economic Faculty, University Khairun Ternate, Nort Maluku Indonesia

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Correspondence Email:

albugis.zein@gmail.com

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ABSTRACT

The purpose of this study was to determine the obstacles faced in the implementation of Motor Vehicle Tax Management in North Maluku Province, especially at UPTD SAMSAT Ternate City and North Halmahera, the obstacles faced in Motor Vehicle Tax Management and efforts to overcome these obstacles. The data analysis technique used is qualitative research with an analytical descriptive approach. The results showed that the management of motorized vehicle tax in North Maluku Province, especially at UPTD SAMSAT, Ternate City and North Halmahera was in accordance with applicable regulations, and tax revenues were also quite large. Even so, there are still obstacles to tax management, both external and internal. There have been several efforts made to improve and optimize regional income from the motor vehicle tax sector, especially in terms of reforming the organization, improving the quality of Human Resources and improving facilities and infrastructure, which, of course will involve all stakeholders.

INTRODUCTION

The implementation of "regional autonomy" in the concept of decentralization provides greater opportunities and roles for regional governments to become the main actors in implementing regional development which must have relevance and continuity with the concept of national development. According to Mardiasmo (2004: 12) and Sufianto (2020: 273) this is because the spirit of decentralization has given authority to local governments to determine their own regional development directions, including planning, implementing, controlling, monitoring, and evaluating policies. However, regional development itself must be in line with the national development program. Mardiasmo (204: 12) and Akhmad (2019:12) mention that in addition to providing greater opportunities for local governments to be independent. Regional autonomy directly and indirectly also demands community participation, both in terms of empowerment and community creativity in developing their respective regions. The simplest form of community participation and empowerment in the context of regional development in accordance with the concept of regional autonomy is community participation in the form of tax contributions which are one of the largest sources of regional income used to finance regional government operations, regional public services, and regional development.

One of the taxes managed by the Level 1 (Provincial) Regional Government is the Motorized Vehicle Tax (PKB) which is one of the large potentials for regional Original Revenue (PAD). The assumption is built on data from the 2014-2015 statistical center (2015: 55) which describes a significant increase in the number of motorized vehicles from 2014 to 2015. The cause of the increase in the number of motorized vehicles according to Christina (2018: 3) is due to population growth which has an impact on the demand for motorized vehicles of transportation modes, and also easier access for the public to own a motorized vehicle, especially with the existence of financing services (leasing). The increase in the number of motorized vehicle users in the context of "taxes" can be translated as an increase in the "potential" of regional revenue from the tax sector, considering that one of the taxes whose authority is delegated to the regions is the Motor Vehicle Tax. North Maluku Province is one of the autonomous regions in Indonesia that manages taxes and levies from the community in order to finance the implementation of governance and regional development. And one of the regional taxes and levies of North Maluku Province is a tax levied on motorized vehicles. In North Maluku, the motor vehicle tax is a potential aspect of local revenue. Based on data from the North Maluku

Province Regional Revenue and Asset Financial Management Agency, in 2020 alone the Motor Vehicle Tax (PKB) contributed Rp. 50. 876,815,002, - or about 15.85% of the APBD target from the Regional Tax sector in that year worth Rp. 320,931,652,000, -. The amount of tax potential, especially in terms of motor vehicle tax, certainly has a significant influence on regional development, especially in North Maluku, if this potential must be managed effectively and efficiently. Management of effective and efficient tax sources is certainly born from a well-managed system. Davey's analysis (1988: 40-47) states that theoretically, the assessment of tax potential can be measured through several criteria, including: 1. Elasticity and Adequacy; 2. Revenues are directly proportional to costs; 3. Justice and the burden of expenses borne by all groups. The researcher assumes that in the context of the Motor Vehicle Tax (PKB) the potential for this tax revenue is quite potential when measured in terms of elasticity and adequacy, based on the theory above.

The concept of elasticity that is used as a benchmark for assessing the potential for motor vehicle taxes is the ease of accessing the benefits of potential tax growth that occurs. Mahi (2005: 39-49) and A. Nusa (2017: 7) argue that the assessment from the side of adequacy is a benchmark for tax potential, meaning that the tax received must be sufficient to fulfill part or all the service financing. This concept of adequacy can be assessed from the regulatory aspect that allows taxes, especially motor vehicle taxes to fill regional treasuries to support regional development, where in Law Number 28 of 2009 concerning Regional Taxes and Regional Levies there is an increase in the rate of regional taxes, where for PKB fees from a maximum of 5% to 10%, and transfer fees from 10% to 20%. In addition, the PKB and Transfer of Names taxes were also extended to government vehicles. The collection of Motor Vehicle Taxes is under the authority of the Regional Government through the Regional Revenue and Assets Financial Management Agency which is technically carried out through the Regional Technical Implementation Unit (UPTD) of the One-Stop One-Stop Administration System (SAMSAT) which is spread over 10 Regencies/Cities in North Maluku.

It is recognized that in terms of motor vehicle tax management, there are still obstacles, both internal and external. Internal constraints in terms of the condition of the North Maluku Province UPTD SAMSAT which still must upgrade both in terms of governance and human resources, and of course the local government in this case the North Maluku Provincial Government continues to strive to improve the existing system. Meanwhile, the external obstacles that still hinder the implementation of motor vehicle tax management come from stakeholders including the community, the level of public awareness of tax obligations which are beneficial for the community itself. This condition is exacerbated by the Covid-19 pandemic which has an impact on all aspects of people's lives, including the motor vehicle tax sector. It was recorded that from 2006 to 31 December 2020 there were as many as 158,609 vehicles that were in arrears with taxes with a potential revenue of Rp. 230,036,963,376, the number of arrears on PKB taxes tends to be large, this becomes a problem for regional income from the tax sector, and UPTD Samsat including UPTD Samsat Ternate and UPTD Samsat North Halmahera must certainly find solutions to these problems.

RESEARCH METHOD

The research locations are at the Regional Revenue Service Office of North Maluku Province, UPTD SAMSAT Ternate City and UPTD SAMSAT North Halmahera Regency. The selection of this research location is not only because of the content raised in this study, but it is also expected to provide a database that is relevant to the issues raised, because the City of Ternate and North Halmahera Regency are 2 (two) areas that have a fairly large number of motorcycle users, so that researchers consider these two locations to be the most relevant research locus to collect data on Motor Vehicle Tax. The research time is 2 months, namely June - August 2021. The data sources used in this study are primary data obtained through direct interviews with informants and participant observation. Interviews are in-depth (in depth interviews) related to the content raised, and secondary data obtained through library research to find theories and supporting concepts obtained through books, journals, articles, and other documentation. Researchers conducted participatory observations to see, feel, and hear the activities of the informants. By observing, the researcher can reveal the experience and knowledge of the informants (Patton, 2009:1-22). And the informants used in this study are: 1) Head of the Regional Financial and Asset Management Agency of North Maluku Province; 2) Head of Tax and Levy Division; 3) Head of Sub-Division of Regional Taxes; 4) Head of UPTD SAMSAT City of Ternate and North Halmahera and secondary data obtained through library research to find theories and supporting concepts obtained through books, journals, articles, and other documentation. Researchers conducted participatory observations to see, feel, and hear the activities of the informants. By observing, the researcher can reveal the experience and knowledge of the informants (Patton, 2009:1-22). And the informants used in this study are: 1) Head of the Regional Financial and Asset Management Agency of North Maluku Province; 2) Head of Tax and Levy Division; 3) Head of Sub-Division of Regional Taxes; 4) Head

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This study was designed with a qualitative research model. According to Sugiono's opinion (2017) In qualitative research, data collection is carried out informally, which is the primary data source and data collection techniques are more on participant observation, in-depth interviews, and documentation. The data analysis technique used in this research is to use the steps as proposed by Miles and Huberman (1992:20), which (a) begins with data collection (data collection) and data display (data display). The data is data collected through several data collection techniques, namely from the results of observations, interviews, and documentation. (b) The data collected will be presented as a description of a structured set of information that provides the possibility of drawing conclusions and examining the data. (c) Conclusion drawing and verification, namely finding the meaning of the data that has been presented. Conclusions and verification can be returned to the data collection stage to ensure the reliability and validity of the data. This procedure aims so that the data that has been obtained can be believed to be true.

RESULTS AND DISCUSSION

Description of Research Object

Motor Vehicle Tax (PKB) is a form of tax whose authority is given to the regions. In North Maluku, the authority to collect taxes rests with the Regional Finance, Revenue and Asset Management Officer. The Regional Financial, Revenue and Asset Management Agency is led by the Head of the Agency and has an organizational structure and work procedure. Which, if associated with the authority to collect local taxes, are as follows: a) Head of the Agency; b. Head of Tax and Levy Midwife; c. Tax Sub-Sector D. Tax Dispute Sub-Sector e. Regional Technical Implementation Unit (UPTD). UPTD Samsat is the front guard (technical implementer) in carrying out tax collection, especially motor vehicle tax, in North Maluku there are 2 (two) regencies/cities which are the biggest contributors to regional income from the motor vehicle tax sector, namely Ternate City and North Halmahera Regency. UPTD Samsat City of Ternate is the technical implementer of tax collectors including motor vehicle tax which is an extension of the provincial government. The UPTD Samsat of Ternate City is located on Jalan Batu Anteru, Maliaro Village, Central Ternate District, Ternate City. UPTD Samsat Ternate is led by a head with the rank and group of supervisors of Tk.I IV/b. which is currently led by Mr. Saleh Kader, S.Ip., M.Sc. With the assistance of 76 employees (including the Head of Samsat). In the UPTD Samsat City of Ternate the number of honorary employees is more dominant than civil servants, with a percentage of 61% compared to 39%, as well as in terms of gender, overall, the number of female employees is more dominant with 61% and men only 39% with the highest number of female employees having status Civil Servants (PNS).

Human resources at the UPTD Samsat Ternate are dominated by high school education levels with a percentage reaching 53%, followed by 43% for undergraduate education and 4% for masters, what's

interesting is that 67% of UPTD Samsat Ternate human resources who take master's degree are women. The high school education level is filled mostly by honorary employees, while only 4 civil servants have a high school education level. UPTD Samsat Ternate in carrying out its main tasks and functions continues to strive to improve the quality of its human resources, this is because the City of Ternate is the largest contributor to Regional Original Income from the motor vehicle tax sector in North Maluku Province which in 2020 touched the figure of 22,749,514,597, -. Meanwhile, North Halmahera Samsat UPTD has at least 27 employees (including the Head of Samsat) which is currently led by Linda Herlina Djawa, SE. with the number of honorary workers at the North Halmahera Samsat UPTD more than civil servants with a percentage of 56% while civil servants only 44%, as well as in terms of gender, civil servant employees who are male and female have a balanced position, namely 50%-50% while in honorary staff, the composition of female honorary staff is more than male with a percentage of 53% (men) – 47% (women). Overall, the ratio of men and women in the UPTD Samsat North Halmahera is 48% men and 52% women. UPTD Samsat North Halmahera does not yet have employees with a master's level of education. The dominance of the education level is filled by 48 undergraduates.

Informant Characteristics

Informants in this study are all stakeholders related to the object of study being researched or appointed. Determination of informants by means of prospective informants means that the parties who are the subjects of the research have been determined beforehand to obtain the data requirements that are the purpose of this study. The informants in this study were parties related to the duties and functions of the UPTD Samsat in the City of Ternate and North Halmahera in relation to the authority to collect motor vehicle taxes. As stated above, the collection of motor vehicle taxes is the authority of the provincial government through the Governor whose authority is carried out by the Regional Financial, Revenue and Asset Management Officer (as stipulated in Article 53 paragraphs 1 and 2 of the Regional Regulation of North Maluku Province Number 4 of 2017 concerning Taxes). Therefore, the parties who became informants in this study were: a) Head of BPKPAD, b) Head of Regional Taxes and Levies; c) Head of Sub-Division of Tax BPKPAD, d) Head of UPTD Samsat Ternate and North Halmahera as Key Informant.

Discussion

The results of the study indicate that the Motor Vehicle Tax has a major contribution to increasing North Maluku Regional Original Income. As described in Table 1 below:

Table 1. Local Tax Revenue from Motor Vehicle Tax

Year	Amount	Description
2016	Rp. 32,919,519,798.00, -	
2017	Rp. 40,498,752,601,00, -	
2018	Rp. 40,498,752,601,00, -	
2019	Rp. 70,340,227,379.00, -	
2020	Rp. 50,876,815,0002.00, -	

Source: BPKAD North Maluku Province (2021)

As seen from table 1, regional tax revenues from Motor Vehicle Taxes have increased from year to year, except for 2020, where the amount of taxes tends to decrease. This is due to the COVID-19 pandemic which affects the service mechanism because of Large-Scale Social Restrictions (PSBB), which participates in limiting the duration of service and hours of service. In 2020, regional income from the motor vehicle tax sector tends to increase, with a total income from motor vehicle tax of Rp. 50,876,815.002, - or 952.24% of the APBD target from the Motor Vehicle Tax sector of Rp. 53,421,998,000, - or equivalent to 16% of APBD achievements from all tax sectors with a value of Rp. 317,312,629,879, -

The results also show that the comparison of total vehicles with the number of vehicles that paid taxes (coverage) in Ternate City in 2020 when compared to 2019 experienced a decrease, namely in 2019 from 128,237 vehicles, only 50,056 vehicles were paid or equivalent to 39.03%., and in 2020, from a total of 134,736 vehicles that were paid, only 48,130 or equivalent to 35.72%, meaning there was a decrease of around 3.72%. As for North Halmahera, in 2019 the total number of vehicles reached 41,595 and those paid were 11,505 or equivalent to 27.66%, and in 2020 the number of vehicles in North Halmahera reached 44,140

and those who paid PKB were recorded as paying 12,255 or equivalent to 27.76%, meaning an increase of around 0, 10%.

Based on the results of the research on the number of vehicles in arrears of Motor Vehicle Tax from 2016-2020, the first rank was filled by the City of Ternate, with a total number of vehicles in arrears of Rp. 127,210,938,178, - while North Halmahera took the second position with a value of Rp. 50,950,734,909, -. From the results of the research on the number of vehicles that are in arrears, their value, and their total and realization, for North Halmahera the total number of vehicles that are in arrears in 2020 is 4,829 or equivalent to Rp. 2,501,717,166, - while the realization was Rp. 634,981,405 or only 25%. As for the city of Ternate, the number of vehicles in arrears in 2020 is Rp. 7,822,547.041, - while the realization is Rp. 2,179,660,113 or equivalent to 28% of the total value of arrears.

Motor Vehicle Tax Management

Decentralization in regional autonomy allows for the independence of regions to manage their own development and regional government. Regions need to be provided with a budget to finance government operations, finance public services, provide facilities and infrastructure, as well as regional development in other forms. Provisions regarding the distribution of local government finances with the central government are in Law Number 33 of 2004 concerning the balance between the Central Government and Regional Governments, allowing regions to manage their own sources of income, one of which is Regional Original Revenue (PAD), one of which is local taxes. . In Law Number 28 of 2009 one of the Regional Taxes whose authority is delegated to the provincial government is the Motor Vehicle Tax.

The governor, as the head of the regional government, is authorized to withdraw regional taxes, which is then given to the Officials of the Regional Financial, Revenue and Asset Management Agency (BPKPAD), while the technical services are provided to the Regional Technical Implementation Unit (UPTD) for the One Roof Manunggaling System (SAMSAT). in each district/city. The establishment of the UPTD SAMSAT is actually to support and facilitate the community in fulfilling their tax obligations. In terms of managing motorized vehicles, in general, there are 3 (three) things that must be fulfilled by motorized vehicle owners, namely: a) Motorized Vehicle Registration which is the authority of the Police; b) Payment of Motor Vehicle Tax and other duties, which are the authority of the regional government; c) Payment of the Mandatory Contribution of Traffic and Road Transportation Accident Funds (SWDKLLAJ). So that people do not need to go back and forth to various related agencies (POLDA, PEMDA, and Jasa Raharja), the management of motorized vehicles is enough to be done under one roof. Even though it is carried out under one roof, each agency within the UPTD Samsat carries out its duties and authorities in accordance with what is mandated by law. To administer and carry out collection of Motor Vehicle Tax and Transfer Fee for Motor Vehicles as well as Motor Vehicle Fuel Tax, is the authority of the Treasurer of the Regional Financial Management Work Unit, under BPKPAD.

Total regional income from 2016 to 2019 tends to experience a significant increase in the range of 114%, while in 2020 it has decreased by 38%. According to interviews with interviewees, this was caused by the COVID-19 pandemic, which had a systemic impact on all sectors of the economy, including regional income from motor vehicle taxes. This amount only comes from the Motor Vehicle Tax, not including the Transfer Fee for Motor Vehicles, Motor Vehicle Fuel Tax. Meanwhile, income from the motor vehicle tax sector, and other taxes from year to year can be seen an increasing trend in 2020. Income from Motor Vehicle Taxes is Rp. 22,749,514,597, - of the target set as much as Rp. 25,422,499,000, - or managed to reach 89.49%. Meanwhile, from the Transfer of Name Fees, Rp. 22,703,397,218 or with an achievement of 77.57% of the budget target of Rp. 29,266,775,000, -, while from the Motor Vehicle Fuel Tax, it is Rp. 19,679,838,530,- or reached 99.3% of the target set at Rp.19,813,452,000,-

Likewise, with North Halmahera, in 2020 Income from Motor Vehicle Taxes was Rp.8,284,414,418,- from the target set as much as Rp. 9,842,026,000, - or managed to reach 84.17%. Meanwhile, from the Transfer of Name Fees, Rp. 9,844,555,897, - or with an achievement of 75.89% of the Rp. 12,972,000,000,-, while from the Motor Vehicle Fuel Tax, it is Rp. 31,811,328,356,- or 85.03% of the target set at Rp. 37,414,017,000,- The amount of this tax will certainly increase PAD and will make local governments more flexible in managing their regions. However, local governments are actually still able to maximize regional revenues from this sector, given the arrears that affect regional PAD.

Based on data on motorized vehicle tax arrears in Ternate and Halut, for 2 wheels the amount of arrears is Rp. 115,306,496,825, - while for 4-wheeled vehicles it is Rp. 62.855.176, 258,-

The arrears are certainly a problem for the number of PAD in North Maluku, the delays and arrears occur as a result of several obstacles in the services of the Ternate and Halbar SAMSAT. into 2 (two) forms, namely internal and external. Which is described as follows:

Internal Constraints

Human Resources is the first obstacle faced by UPTD Samsat Ternate and North Halmahera, in achieving the goals of human resource organizations are people who contribute ideas and energy to carry out various types of work which are the goals of the organization. UPTD Samsat, for example, was formed to provide Motor Vehicle Tax collection services to the public, therefore the Human Resources in the UPTD Samsat must be equipped with technical knowledge related to public services. Improvements in education and skills must also be considered. In UPTD Samsat Ternate and North Halmahera, it shows that most of the existing employees are high school graduates. This of course must receive attention from the government to improve the quality of human resources to create excellent service in order to attract the public to carry out their tax obligations which will automatically increase regional income from the tax sector. Improving the quality of HR both for the organization internally (management) and externally (services) is in accordance with the concept of the benefits of HR development by Siagian (2003: 183), namely:

Increased work productivity.

- The realization of a harmonious relationship between superiors and subordinates.
- Availability of a fast and appropriate decision-making process.
- Increasing the morale of all members in the organization.
- Encouraging management openness
- Streamlining the course of effective communication
- Functional conflict resolution

In the context of HR problems, the facts on the ground show that most workers (employees) in UPTD Samsat are temporary workers, so sometimes they must do technical work that should be done by trained civil servants. However, due to limitations, the work is carried out by honorary staff. The next internal problem is limited facilities and infrastructure. There are no motorized vehicle tax service counters in the outermost areas of the UPTD Samsat service area, for example: The people of Pulau Moti and Batang Dua must pay their Motorized Vehicle Tax in Ternate. The people of Loloda and Loloda Island must pay their motor vehicle tax in Tobelo. The people of Obi Island who want to pay their motor vehicle tax must go to Bacan Island to pay taxes at the South Halmahera SAMSAT. According to the Head of the Tax Subdivision of the Regional Financial, Revenue and Asset Management Agency, this has been anticipated with the "pick up the ball" service, but the service is periodic, so it does not maximize regional income from the motor vehicle tax sector in the outermost regions. So that the construction/construction of service counters in areas far from access to the UPTD Samsat should have a representative counter for motorized vehicle tax recipients.

The facilities for Samsat services that are "pick up the ball" are not yet maximized. If the Police in carrying out sim-making services have a mobile sim facility where sim-making services can be carried out mobile by using bus cars parked in places that have direct access to the community. Unlike the case with SAMSAT, which "has not maximized" the Mobile Samsat service, even though if implemented it is felt that it will attract taxpayers' interest and is expected to increase regional income from the tax sector, especially from motor vehicle taxes. The Head of Ternate and North Halmahera Samsat has not yet maximized the E-Samsat Service. E-Samsat services should answer obstacles and problems related to services for taxpayers, The spirit of the existence of e-samsat is actually to make it easier for taxpayers to fulfill their obligations in terms of motor vehicle taxes, quickly, easily, anytime and anywhere but the fact is that the e-samsat facilities have not been used optimally, besides there are still many people who are not "aware" about this service, this service also sometimes faces problems in terms of the system. Some people who have used e-samsat admit that sometimes it is still difficult to use e-samsat services which sometimes cause system disturbances. In making deposits through ATMs, the community also sometimes experiences difficulties and failures. This of course requires special attention from service providers. If PLN, PT. Pos, and TELKOM alone can take advantage of the electronic system in making payments quickly and easily and with many choices,

External Constraints

North Maluku Province is a province whose geographical condition is in the form of an archipelago, this causes control and service to taxpayers to be constrained. Two, people in two islands outside Ternate Island (Moti, and Batang Dua) It is still difficult to pay their motor vehicle tax, due to the access to travel that must be taken by sea to Ternate to pay taxes. Finally, motor vehicle tax receipts from taxpayers in these two islands (Moti and Batang Dua) are considered less than optimal. The same thing was experienced by the UPTD SAMASATK, North Halmahera Regency, some areas, such as Loloda and Loloda Islands, it is rather difficult for taxpayers to deposit their motorized vehicle taxes, because the motor vehicle tax payments are made at the SAMSAT Kab. North Halmahera which is in Tobelo which incidentally is far from where they live.

This was also acknowledged by the Head of Regional Taxes and Levies and the Head of Sub-Division of Taxes at the Regional Financial, Revenue and Asset Management Agency of North Maluku Province, who stated that the wide and separate span of control (because it is an archipelagic area) has made services to taxpayers a challenge. separate, therefore in fact, in the era of sophistication of communication and information technology, these problems should be resolved, considering that transactions can now be carried out with Electronic Systems, and Internet networks have entered to remote villages, but the use of Electronic Transactions apparently cannot be carried out properly, especially in the realm of motor vehicle tax revenue services, the use of electronic systems still faces several obstacles. Citizen's awareness, Almost all public service sectors are still constrained by the level of public awareness. Especially in terms of taxes including motor vehicle taxes, there are still many taxpayers who fail to fulfill their obligations, some are in arrears on taxes, some don't even pay taxes, many of them have vehicle registration certificates (STNK) and vehicle registration certificates (TNKB). already dead (not valid) too lazy to do an extension (renewal). As a result, regional revenues from the motor vehicle tax sector have fluctuated, although there is a trend of increasing motor vehicle tax revenues, it comes from an increase in motor vehicle sales, not payments for motorized vehicles that "have been owned". A person who has just bought a motorized vehicle must be accompanied by taxes,

This is different from vehicle owners who do not have newly purchased vehicles, usually these taxpayers tend to be "delayed" or "lazy" to make tax payments on time, this is due to public awareness about the importance of taxes for regional development and the benefits of taxes for themselves are still low. minimal. Of course, this problem can be overcome by activities that are educative to the community. Providing socialization and education to the public is considered important to do, as a preventive effort (preventing) the negligence of taxpayers on their obligations. But in fact, the public has not been touched by education and socialization about motor vehicle taxes, instead there are repressive efforts in the form of periodic motor vehicle tax raids.

Efforts to Overcome Tax Management Obstacles in Samsat Ternate and North Halmahera

At the time of this research, the Regional Financial, Revenue and Asset Management Agency was carrying out restructuring and revitalization of its organization. This is done to maximize and improve organizational governance so that it takes place optimally, effectively, efficiently, accountable, and professionally. Improvements and improvements in the organization that are currently ongoing are adjusted to the principles of good governance which is a form of development management. The implementation of organizational reforms is also the impact of the control functions of the government, corporations, and the community that are synergistic in participating in supervising the operation of motor vehicle tax revenue services. In addition to improving the organizational structure, improvements are also carried out by improving the quality of human resources, The increase is carried out by involving employees in several education, training, seminars, and workshops in terms of providing public services, or in this case in the tax revenue sector. UPTD Samsat also encourages its human resources to take higher formal education, employees who graduate from high school are encouraged to continue their studies to the S1 Strata, as well as S1 students are encouraged to continue their studies to S2 Strata. This is of course to improve the quality of human resources at the UPTD Samsat, which is expected to have an impact on improving the quality of services, which in turn can increase regional income from the tax sector. UPTD Samsat also encourages its human resources to take higher formal education, employees who graduate from high school are encouraged to continue their studies to the S1 Strata, as well as S1 students are encouraged to continue their studies to S2 Strata. This is of course to improve the quality of human resources at the UPTD Samsat, which is expected to have an impact on improving the quality of services, which in turn can increase regional income from the

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In addition, the quality of the service system was also improved. To improve the quality of service, the system is also fixed in such a way, streamlining the flow of motor vehicle tax management at the UPTD Samsat so that the processing time becomes dense and short. registration: Determination of the amount of tax is carried out; Pay the nominal amount of tax that has been determined at the bank counter at the SAMSAT office; Proof of payment/notes printed; Notes are handed over to the Taxpayer, Done. Normally the service time is in the range of 40-60 minutes. However, in practice, sometimes the IT system is experiencing problems. What sometimes happens when checking the taxpayer data system,

Efforts to overcome obstacles are also carried out by revamping the IT system. The use of IT systems in public services is to facilitate and speed up services related to data needs. And almost all public services both in the government and private sectors currently use a computing system (IT). If there is a problem with the IT system, it is certain that public services, no matter how good the service system, will also have problems. Therefore, UPTD Samsat is trying to improve services in the IT system sector. This includes aspects of e-Samsat services, Online Samsat, to real-time (online) payments for Motor Vehicle Taxes. Improvements were also made in terms of facilities and infrastructure for tax revenue services. Service facilities and infrastructure must provide comfort and security to taxpayers.

CONCLUSIONS AND SUGGESTIONS

In accordance with the mandate of Regional Autonomy and the principle of Decentralization of Motor Vehicle Tax Management is the authority of the Regional Government whose implementation is the authority of the Governor, it is delegated to the Officials of the Regional Financial, Revenue and Asset Management Agency whose technical implementation is carried out by the Regional Technical Implementing Unit (UPTD) which is incorporated in the System. Manunggaling One Roof (SAMSAT) in collaboration with the Police and Jasaraharja. From the data obtained, the potential for motorized vehicle taxes and their contribution to Regional Original Income from year to year is clear. In its implementation the UPTD Samsat Ternate and North Halmahera have several obstacles, which are formulated as internal and external constraints. Internal constraints include human resources, facilities and infrastructure, and cross-agency coordination within the Samsat. Meanwhile, external constraints include span of control and services, as well as public awareness. To deal with the above problems, the local government through the Financial, Revenue and Assets Management Agency of North Maluku Province and the UPTD Samsat Ternate and North Halmahera took several efforts, including Organizational Structure Improvement, Service System Improvement, IT System Improvement, and Facilities and Infrastructure Improvement

SUGGESTIONS

From the discussion of the research and the conclusions above, several recommendations can be formulated including:

1. Regional Tax Management from the motor vehicle tax sector must be paid more attention to so that the motor vehicle tax revenue rate can increase
2. Improvement and Improvement of Facilities and Infrastructure and Technology must be improved to meet the challenges of service delivery.
3. To deal with service problems, the community factor must not be forgotten, the community must be given education and socialization about the importance of taxes, use internet and social media facilities must be used as a medium for education and outreach to the community.

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