

The Effectiveness Of Tax Collection And Vehicle Tax Arrears Collection At The Sentani Samsat Office In Jayapura District

Hartiny Pop Koapaha ¹, Arvy Wahamuri ²

Universitas Klabat, Airmadidi, Indonesia

Abstrak

This study aims to determine the effectiveness of vehicle tax arrears collection and the effectiveness of tax collection at the Sentani Samsat Office, Jayapura Regency in 2017-2022, as well as factors that hinder collection and government efforts to increase vehicle tax revenue. The research method used is a descriptive method with a qualitative approach. The results showed that vehicle tax revenue was very effective because it had reached the target with the highest achievement rate of 109.07% in 2017, but the realization of revenue in 2021 had not reached the target which was only 91.01% due to the impact of the Covid-19 pandemic. Meanwhile, the collection of tax arrears is considered less effective because the realization of achievement is still below 80%. Factors inhibiting vehicle tax collection are the lack of awareness and understanding of taxpayers about the provisions of tax payments, mismatches in taxpayer data, and transfer of vehicle ownership without transferring the name. To increase tax revenue, the Sentani Samsat Office has implemented several policies and programs that have been made by the Papua Province Revenue Management Agency, including socialization, data collection and door-to-door billing, raids, and elimination of tax fines and sanctions for late payments.

Keywords: effectiveness of tax collection, effectiveness of tax arrears collection, vehicle tax, Sentani Samsat office, Jayapura district

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PENDAHULUAN

The use of transportation has become a necessity for the community in carrying out daily activities so the number of motorized vehicles continues to increase every year. The increase in population growth from year to year causes the need for transportation as a means of supporting daily activities to continue to increase. In addition, new products that have emerged in the national automotive market have also contributed to the growth in vehicle ownership in several regions in Indonesia (Sari, 2022). The number of vehicles in Indonesia continues to grow from year to year. Data from the Central Bureau of Statistics (2023) shows that the annual growth rate of the number of motorized vehicles averaged 5.29% in the 2015-2020 period. As of 2020, motorized vehicles for all types have amounted to 136,137,451 units. However, based on data from the Korlantas Polri (2023), the number of vehicles registered as of January 20, 2023 has reached 152,894,991 vehicles. This means that the development of the number of motorized vehicles in Indonesia is quite significant. Although this trend of vehicle growth can have negative impacts such as air pollution and congestion (Priyambodo, 2018), vehicle growth on the other hand can contribute to local revenue through vehicle tax.

Vehicle Tax (PKB) is one of the local taxes levied by the provincial government on the ownership and/or control of vehicles, as stipulated in Law No. 1 of 2022 on Financial

Relations between the Central Government and Regional Governments. It is further explained that although local taxes are mandatory and coercive in nature, they will be used for local government purposes in improving the welfare of the local community. Each local government will set the vehicle tax rate through local regulations based on existing laws (Government of Indonesia, 2022). So people who own or control motorized vehicles are required to pay vehicle taxes in accordance with applicable local regulations.

In addition to vehicle tax, there are other taxes levied by the provincial government including: vehicle registration fees, vehicle fuel use tax, heavy equipment tax, surface water tax, cigarette tax and non-metal mineral and rock tax. However, from among the existing provincial taxes, vehicle tax is a significant contributor to local revenue. Data on the structure of local taxes in Indonesia in 2018 shows that vehicle tax contributed approximately 41% of total local tax revenue (Vissaro, 2021). This means that with the growth of vehicles, local tax revenue can also be increased through vehicle tax if tax collection goes well.

According to Ministry of Finance Directorate General of Treasury (2021), vehicle tax in Papua Province is the largest contributor to local revenue. With the increase in the number of vehicles and also the use of vehicle fuel, it is expected that local revenue from vehicle tax will continue to increase. To be successful, this needs to be supported by taxpayer compliance to pay their tax obligations. Unfortunately,

the level of public awareness to pay taxes is still considered low, as is the case in Jayapura Regency. According to the Head of Samsat Jayapura Regency, out of 75,474 motorized vehicles in Jayapura Regency, only around 26% of taxpayers regularly pay vehicle taxes (Erari, 2022).

Based on Papua Province Regional Regulation Number 17 of 2016 concerning Amendments to Papua Province Regional Regulation Number 4 of 2011 concerning Regional Taxes, the vehicle tax period is 12 months from the date of vehicle registration. Vehicle tax is required to be paid at once in advance. If the tax period is almost over and the vehicle tax has not been paid, the Governor or the designated Head of Service may issue a Notice of Vehicle Owner Obligation (Super KPKB) which will be delivered to the taxpayer either in the form of a letter or electronically. Administrative sanctions in the form of interest or a fine of 2% per month (a maximum of 15 months from the tax payable) are imposed on taxpayers who do not pay taxes.

According to the Jayapura Regency Samsat Office, vehicle tax arrears from 2017 to 2020 continue to increase. This indicates that public awareness in paying vehicle taxes is still low. However, tax arrears in 2021 have decreased due to the covid-19 pandemic factor which has prompted the Indonesian Government to make several policies to ease taxpayers in terms of paying vehicle tax arrears. (Indonesian Minister of Home Affairs, 2021). Based on the background of the existing problems, the researcher is interested in conducting research on the Analysis of Vehicle Tax Arrears at the Jayapura Regency Samsat office to find out how the development of vehicle taxes in 2017-2022, what are the obstacles in collecting vehicle taxes and policies carried out by the Papua Provincial government to increase vehicle tax revenue.

Problem Formulation

In accordance with the background where the level of public awareness in Jayapura Regency is still low in paying vehicle taxes, to answer this problem, several questions are formulated as follows:

1. How is the effectiveness of vehicle tax collection in Jayapura Regency in 2017-2022?

2. What is the effectiveness of collecting vehicle tax arrears in Jayapura Regency in 2017-2022?
3. What are the things that hinder the process of collecting and collecting vehicle taxes at the Sentani Samsat Office in Jayapura Regency?
4. Are the efforts made by the Jayapura Regency Samsat Office in increasing vehicle tax revenue in line with the policies and programs made by the Papua Provincial Government?

Research Objectives

Based on the formulation of the problem above, the objectives of this study are:

1. To find out how the effectiveness of vehicle tax collection in Jayapura Regency in 2017-2022.
2. To determine the effectiveness of collecting vehicle tax arrears in Jayapura Regency in 2017-2022.
3. To explain the obstacles faced by the Jayapura Regency Samsat Office in collecting and collecting vehicle taxes.
4. To find out whether the efforts made by the Jayapura Regency Samsat Office in increasing vehicle tax revenue are in line with policies made by the Papua Provincial Government.

Research Benefits

The benefits of the results of this research include:

1. For Local Government
The results of this research are expected to provide an overview for the Papua Provincial Government about the development of vehicle taxes, especially in Jayapura Regency, as well as input for the government in overcoming the problems of vehicle tax arrears so that local tax revenues can be optimized.
2. For Academics
This research may add knowledge and become reference material for further research related to vehicle tax arrears and efforts to handle them.
3. For Researchers
It is hoped that this research can increase understanding of local taxes, especially vehicle taxes and provide experience for researchers in writing a scientific work in the field of taxation.
4. For Taxpayers
Researchers hope that the results of this study can provide a better understanding of the importance of local taxes, especially vehicle taxes, so as to increase taxpayer awareness and compliance in paying taxes.

Theoretical Framework

The theoretical framework of this research is based on several theories that become benchmarks in research development and answer questions in the formulation of problems regarding vehicle tax arrears.

Devotion Theory (Absolute Tax Liability)

According to Mardiasmo (2019), the basis of justification for tax collection lies in the relationship between the state and its people. In this case the state is seen as an organization that has the duty to take action and make decisions necessary for the benefit of the general public. Thus the state has the absolute right to collect taxes from its people, and as a sign of its devotion to the state, the community is obliged to pay the specified tax.

Compliance Theory

Tyler in Mimi and Mulyani (2022) suggests that a person's compliance in carrying out his legal obligations is based on an instrumental perspective and a normative perspective. According to the instrumental point of view, a person's obedient behavior is influenced by the existence of personal interests and the existence of incentives or sanctions. Meanwhile, the normative perspective assumes that a person's compliance is due to his moral beliefs even though it is contrary to his personal interests. So a person's compliance with carrying out his legal obligations depends on his morality and personal interests. If taxpayers have less moral awareness, then providing incentives or sanctions can encourage taxpayers to carry out their tax obligations.

Convenience Principle

The convenience principle is one of the principles in the tax collection system to ensure that tax collection can take place smoothly and effectively. Pohan (2021) argues that this principle relates to accuracy in tax collection, which includes payment mechanisms (how taxes are paid), time (when to pay), place (where taxes must be paid) and conditions or circumstances of taxpayers. So tax collection can run smoothly, if the service and tax management process makes it easy for taxpayers to carry out their obligations.

Tax Collection

Based on Law No. 19 of 2000 concerning Amendments to Law No. 19 of 1997 concerning tax collection with a forced letter, it is stated that tax collection is a series of actions taken by the government so that taxpayers pay off tax debts and tax collection costs either by reprimanding, warning, carrying out immediate or simultaneous collection, delivering forced letters, confiscation, hostage-taking and sale of goods that have been confiscated. It is further explained that the action of collecting tax arrears is fully within the authority of the tax authorities, which must be carried out in accordance with applicable procedures and provisions.

Analysis of the effectiveness of vehicle tax revenue will be carried out to determine how the realization of vehicle tax revenue and also tax arrears against the target set by the local government. In addition, interviews will be conducted with the Jayapura Regency Samsat Office regarding obstacles in collection and also programs or policies made to optimize vehicle tax revenue.

Scope and Limitation of the Problem

This research includes an analysis of the effectiveness of vehicle tax revenue and also the effectiveness of collecting vehicle tax arrears in Jayapura Regency in 2017-2022, including obstacles faced and efforts that have been made to increase tax revenue. Researchers only conducted interviews with officials of the Sentani Samsat Office but not with people who own motorized vehicles.

Autonomy and Fiscal Decentralization

In organizing regional government affairs, each regional head is given the right and authority to realize a prosperous society through improving the quality of services, empowering and increasing community involvement in development. Provisions regarding regional autonomy are regulated in Law Number 23 of 2014 concerning Regional Government. According to Fauzi (2019), granting autonomy to local governments is an unavoidable need and can have a positive impact on regional development. This is because local governments are more aware of the needs and socio-economic conditions of the local community, so that existing resources, which may also be limited, can be mobilized and used more effectively and efficiently.

The implementation of regional autonomy cannot be separated from fiscal decentralization, where local governments are also given the authority to manage their own finances according to existing regional potential. According to Christia and Ispriyarso (2019) fiscal decentralization is a consequence of the implementation of regional autonomy in Indonesia, but is an important tool in accelerating the achievement of independent community welfare by relying on existing regional potential. According to Halim in Harefa, et al. (2017), the success of a region in carrying out regional autonomy is measured by a) the ability of a region to explore existing financial resources, manage and finance its government affairs, and b) the lack of dependence of the local government on central government assistance.

To realize regional independence, regional own-source revenue (PAD) is an important factor because it is a source of funds originating from the region itself. Law No. 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments, stipulates that PAD is regional revenue sourced from local taxes, levies, results of separate regional management, and other regional revenues regulated by legislation.

Local Tax

Law Number 1 Year 2022 defines local taxes as "*mandatory contributions to the Region owed by individuals or entities that are compelling based on the Law, with no direct reward and are used for Regional purposes for the greatest prosperity of the people.*" This definition implies that local taxes are compulsory community contributions collected by the local government, where the collection can be imposed, although without any direct reward to the taxpayer. As a budget function (budgetair), local tax revenues will be used to fund the duties of local governments in carrying out development for the welfare of the people.

Based on the type, local taxes are divided into two, namely provincial taxes and district/city taxes (Government of Indonesia, 2022). The fundamental difference between the two types of local taxes lies in the authority to collect these taxes. In terms of determining the rates and procedures for implementing provincial tax collection, it is regulated in local regulations by the Governor, while regency/city taxes are regulated by the Regent/Mayor. Law No. 1 Year 2022 further regulates that the provincial government has the right to collect vehicle tax (PKB), vehicle fuel tax (PBBKB), vehicle registration fee (BBNKB), heavy equipment tax, cigarette tax, surface water tax, and opsen (additional levy) tax on non-metal minerals and rocks. Meanwhile, rural and urban land and building tax (PBB-P2), certain goods and services tax, land and building acquisition duty (BPHTB), billboard tax, groundwater

tax, non-metallic mineral and rock tax, swallow's nest tax, and opsen tax on PKB and BBNKB are entitled to be collected by the district/city government.

The local tax collection system consists of an *official assessment system* and a *self-assessment system*. This is based on Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Local Tax Collection. According to Mardiasmo (2019), the characteristic of the *official assessment system* is that the tax authorities determine how much tax owed must be paid by the taxpayer. So the tax becomes payable when the tax authorities have issued a tax assessment letter (SKP). Meanwhile, in the *self-assessment system*, the authority to calculate, deposit and report the tax payable lies with the taxpayer, in this case the tax authorities only supervise it. In accordance with Government Regulation No. 55/2016, provincial tax collection that adheres to the *official assessment system* is PKB, BBNKB, and surface water tax, while for district/city taxes it consists of PBB-P2, billboard tax and groundwater tax. So, other types of taxes that are not previously mentioned use a *self-assessment system* where the tax payable is paid by the taxpayer according to the taxpayer's calculation.

Vehicle Tax

Vehicle tax (PKB) is one type of tax collected by the provincial government from individuals or organizations for the ownership and/or control of vehicles. Law No. 1 Year 2022 generally regulates the object and subject of PKB, the basis of imposition, and the maximum rate to be charged to taxpayers. However, the determination of rates and procedures for the implementation of collection are regulated by local governments in local regulations in accordance with the authority granted. The implementation of PKB collection is carried out by the Samsat office which also involves the provincial agency/office that manages regional revenue, the police, and also Jasa Raharja insurance (Agustini, et al., 2022).

Objects and Subjects of ESC

Based on Law Number 1 Year 2022, the object of PKB is the ownership and/or control of motorized vehicles. Motorized vehicles include all wheeled vehicles including their trailers used on land or vehicles operating on water that are driven by motors or other technical equipment. Excluded from the object of PKB are trains, vehicles used for defense and security purposes, vehicles from representatives of foreign countries, and other motorized vehicles regulated in regional regulations. Meanwhile, the subjects of PKB are individuals or organizations that own vehicles.

Basis of imposition and rates of PKB

The payable PKB is calculated by multiplying the tax base and PKB rates stipulated in local regulations (Government of Indonesia, 2022). The tax base is determined by the selling value and capacity/weight of the vehicle expressed in a multiplication factor (coefficient). If the multiplication factor is greater than one, it means that the level of road damage or environmental pollution generated by the use of vehicles is considered to have exceeded the tolerance limit.

Based on Papua Province Regional Regulation Number 17 of 2016 concerning Amendments to Papua Province Regional Regulation Number 4 of 2011 concerning Regional Taxes, the tax rates set by local governments vary for each type of vehicle:

- a. For private and corporate vehicles, the rate is 1.75%;

- b. Public transportation is 1%;
- c. Vehicles used by the Government/TNI/POLRI, Local Government, social and religious institutions, including ambulances and fire brigades are charged at 0.5%;
- d. Heavy and large equipment vehicles have a rate of 0.2%.

Specifically for private four-wheeled vehicles, a progressive tax rate will be imposed on second and subsequent ownership, according to the same name and/or address.

Procedures for Collection and Payment of PKB

For tax collection procedures and payment procedures still refer to Papua Province Regional Regulation Number 4 of 2011 concerning Regional Taxes . The procedures for tax collection and payment are as follows:

- a. Tax collection cannot be outsourced; meaning that tax collection activities in terms of calculating the amount of tax payable, supervising tax deposits and collecting taxes, cannot be handed over to third parties (Safarina, 2020).
- b. Taxpayers pay the tax payable in accordance with the Regional Tax Assessment Letter (SKPD) or other equivalent documents. SKPD is used to determine the principal amount of tax payable.
- c. The tax payable must be paid at once and the payment is due no later than 30 days from the time it is payable at the Regional Treasury or other places determined by the Governor.
- d. If the tax in the current year is not or underpaid, the Governor may issue a Regional Tax Collection Letter (STPD).
- e. SKPD, STPD, correction decision letter or objection decision letter and appeal decision that causes the amount of tax to increase must be paid no later than 1 month from the date of issuance.
- f. The Governor may give approval for taxpayers who meet the requirements to install or postpone payments with interest of 2% per month.

Tax Collection

The increase in local tax revenue is highly dependent on taxpayer compliance in paying off taxes owed, which is why uncollected taxes will have an impact on local revenue. According to Samosir (2021), there are still many local tax arrears in each Regional Revenue Agency or Agency office, and these tax arrears need to be resolved by the local government by billing taxpayers in accordance with applicable regulations. So it can be said that tax collection is one of the law enforcement actions for taxpayers who have not properly implemented the existing tax provisions .

Based on Government Regulation of the Republic of Indonesia Number 55 of 2016 concerning General Provisions and Procedures for Local Tax Collection, tax collection is a series of actions aimed at making taxpayers pay in full the tax debt as well as tax collection costs. Tax collection actions include:

- a. Give a reprimand or warning
- b. Make immediate or lump sum collection
- c. Delivering a letter of compulsion

- d. Propose/execute prevention, confiscation and hostage taking
- e. Selling goods that have been confiscated

In terms of tax collection, the regional head can issue a Regional Tax Collection Letter (STPD) if after the due date of payment the tax payable specified in the Regional Tax Assessment Letter (SKPD) is not paid or underpaid. The amount billed in the STPD includes the principal of the underpaid tax, then added with a sanction in the form of 2% interest per month.

STPD that is not/underpaid in accordance with the stipulated time can be collected by a forced letter. The person in charge of delivering the forced letter is the tax bailiff appointed by the authorized regional official. The letter at least includes the name of the taxpayer, the basis for collection, the amount of tax debt, and an order for payment. This is regulated in Law No. 19/2000 on the Amendment to Law No. 19/1997 on Tax Collection by Force.

Papua Province Regional Regulation No. 4/2011 on Regional Taxes also regulates the elimination of tax receivables if the right to carry out collection has expired. It is stated that the right to carry out collection will expire after a period of 5 years from the time the tax is payable or from the issuance of a warning letter and forced letter. In the event that the right to collection has expired, the Governor will stipulate a decision for the elimination of tax receivables. In addition, in Papua Province Regional Regulation No. 4/2011 it is also stated that the Governor can provide tax exemptions, relief and incentives to delinquent taxpayers; and every year the Governor can write off uncollectible receivables according to proposals from the head of the agency/agency that manages regional revenue.

Factors Affecting PKB Collection

PKB collection is influenced by several factors, both factors that support and those that hinder the implementation of collection. According to Hamzah et al. (2022), the use of computerized systems and mobile Samsat policies can support the implementation of collection because it can make the administrative service process faster and make it easier for taxpayers to make tax payments. In addition, joint operations between the Samsat office and the police are considered effective in law enforcement efforts for non-compliant taxpayers. Meanwhile, inhibiting factors include the lack of awareness of taxpayers in carrying out their obligations, incomplete taxpayer data during registration, and not doing a name change when transferring ownership of a vehicle.

Another reason for vehicle tax arrears is the low level of taxpayer compliance. Sarie and Setyarini (2022) argue that factors such as taxpayer awareness, tax rates, tax incentives, payment methods and tax sanctions have a positive influence on vehicle taxpayer compliance. In the midst of the Covid-19 pandemic, providing tax incentives such as the elimination of fines or sanctions for late PKB payments can encourage taxpayers to fulfill their obligations, because it provides relief for taxpayers affected by the Covid-19 pandemic.

Local Tax Effectiveness

According to Harefa et al. (2017), regional effectiveness analysis is carried out to determine how the level of achievement / realization of local tax revenue against the target set in accordance with the ability / potential of a region. Thus, effectiveness can provide an overview of the performance of local governments in

achieving local tax revenue targets. The effectiveness of local taxes can be measured through the percentage of achievement/realization of tax revenue against the achievement of the set tax target.

$$Efektivitas \text{ pajak daerah} = \frac{Realisasi \text{ pajak daerah}}{Target \text{ pajak daerah}} \times 100\%$$

Furthermore, the value of local tax effectiveness is measured using effectiveness criteria in accordance with Kepmendagri No.690.900.327 of 1996 concerning Guidelines for Financial Performance Assessment.

Table 1.1 Financial Performance Effectiveness Criteria

Financial Performance (%)	Criteria
> 100%	Very effective
90% - 100%	Effective
80% - 90%	Effective enough
60% - 80%	Less effective
< 60%	Ineffective

Source: Kepmendagri No.690.900.327 Year 1996

Previous Research

Local taxes have an important role in driving the economic life of the community in the region, starting from the provision of public facilities and infrastructure, educational facilities, health, security and other public interests. However, the low level of taxpayer compliance in carrying out their tax obligations is an obstacle for local governments in maximizing local tax revenues, especially vehicle taxes.

Nini (2021) suggests several factors that hinder taxpayer compliance, including: lack of awareness of taxpayers about payment due dates, and the busyness of taxpayers to work makes it difficult for them to set aside time to make vehicle tax payments. In addition, there are some taxpayers who find it difficult to make payments if they have not yet changed their name, this is because their understanding of the processing of vehicle title transfer letters is still lacking. On the other hand, improving services in the form of mobile Samsat, *drive thru* systems, Samsat outlets, and even the elimination of fines can increase taxpayer compliance, because it provides convenience and relief for taxpayers in paying vehicle taxes. In addition, the imposition of sanctions or fines by conducting road raids is considered effective enough to encourage taxpayer compliance because it provides a deterrent effect for tax arrears.

The results of Nini's research (2021) are in line with Ammy's research (2023) which suggests that the vehicle tax bleaching program, exemption from transfer fees, and the quality of tax services have a significant effect on vehicle taxpayer compliance. However, research by Juliantari et al. (2021), and Agustin and Putra (2019) shows different results where service quality and sanctions have no significant

effect on taxpayer compliance. Meanwhile, the results of research by Saputra et al. (2022) found that the pemutihan program had a negative effect on taxpayer compliance. The difference in the results of this research may be due to differences in the social economic conditions of the research object.

Tappi (2021) examines the factors that hinder taxpayers in fulfilling their tax obligations. It was found that lack of awareness of payment maturity, non-registration of vehicles, avoidance of progressive tax rates, and the distance between residence and tax payment places were the causes of the lack of taxpayer compliance in Papua Province. Tanan and Doko (2021) suggest that the local government of Papua Province has made several policies to overcome obstacles in paying vehicle taxes, as has been implemented in Jayapura City. These policies include increasing socialization and counseling activities through print media and social media, implementing an information technology system based on NIK and KK to make it easier to determine progressive rates, mobile tax service activities in strategic places, Samsat Corner, and implementing e-samsat to facilitate services to taxpayers. In addition, the local government also issued a policy for the exemption or elimination of vehicle tax fines during the Covid-19 Pandemic.

RESEARCH METHODOLOGY

This chapter aims to explain in detail about the research design, population and research samples, data collection procedures, research instruments, and analysis methods.

Research Design

The research design used in this research is descriptive with a qualitative approach. According to Setyosari (2016) qualitative research focuses on a specific situation, which can be a case or phenomenon, where the techniques used in this research can take the form of interviews, observations, content analysis or other data collection methods. For this type of research, it is necessary not only to describe the data but also to examine and provide interpretation of the case under study. Through this research, researchers will provide an overview and explain the development of vehicle tax in Jayapura Regency as well as the problems that cause tax arrears .

Research Population and Sample

According to Sugiyono (2020) population is a general area consisting of objects or subjects that have certain qualities and characteristics that are chosen by researchers to study in depth so that they can draw appropriate conclusions. Meanwhile, the sample is part of the selected population, but must be sufficient to represent the population. The population of this study is data on the growth of motorized vehicles, reports on the recapitulation of the realization of vehicle tax revenue, conducting interviews and interviews with the Head of the Samsat Office and tax arrears at the Sentani Samsat Office, Jayapura Regency. Sampling in this study using *purposive sampling method* based on certain considerations. So the sample used is data on the growth of motorized vehicles and reports on the realization and arrears of vehicle taxes in the 2017-2022 period, as well as finding out the obstacles faced and the efforts made whether it has been running in accordance with the Papua Provincial Government policy.

Data Collection Procedure

The process of searching for information and collecting the data needed in this research began by contacting the Jayapura Regency Samsat office with a cover letter from the faculty which contained the type of information and research data needed. In this study, there are two types of data used, namely primary data obtained through interview techniques by preparing a list of interview questions, and secondary data through quantitative data in the form of data on the number of motorized vehicles, annual reports on the realization of vehicle tax revenue and data on the number of arrears in 2017-2022 in Jayapura Regency.

As for the secondary data used is quantitative data on the number of motorized vehicles, the realization of vehicle tax revenue and the number of arrears in 2017-2022, obtained from the Jayapura Regency Samsat office.

Primary Data

Primary data is data that is directly obtained by researchers from the original data source. (Sugiyono, 2018). In this case, the data is collected directly by researchers by conducting interviews with the Head of Samsat Sentani at the Sentani Samsat office in Jayapura Regency who is responsible for collecting and collecting vehicle taxes. The interview was specifically conducted to obtain information about the vehicle tax collection process, constraints in tax collection, and policies or programs that have been or will be implemented to increase vehicle tax revenue.

Secondary Data

Secondary data is obtained from various sources using several kinds of data collection techniques (Ahmar et al., 2020). Secondary data used in the study include laws related to local tax collection, local regulations of Papua Province, articles, journals, books, as well as quantitative data on the number of motorized vehicles, realization of vehicle tax revenue and the number of arrears in 2017-2022, obtained from the Jayapura Regency Samsat office and the Papua Province Regional Revenue Management Agency.

Research Instruments

According to Arikunto (2013) According to Arikunto (2013), research instruments are a means used in a study to obtain data so that it is easy to process and use by researchers. For this research, researchers have conducted interviews with the Head of the Sentani Samsat Office related to asking several questions that have been prepared by researchers. The interview questions are as follows:

1. What are the factors that cause taxpayers not to pay or to be in arrears with vehicle taxes? Which are the most common reasons?
2. What collection procedures are carried out if there are taxpayers who do not make payments / are in arrears? Is there a local regulation on tax collection procedures?
3. What actions did the local government take to overcome the obstacles or problems?
4. What policies or programs has the local government made as an effort to increase vehicle tax revenue?

5. How is vehicle tax revenue allocated to Jayapura District? What will the funds be used for?

Analysis Method

The analysis method used in this research is descriptive analysis method in answering the problem formulation that has been made. The data obtained has been processed and presented in narrative form using tables and graphs that can help researchers to understand the results of the analysis and facilitate researchers in drawing conclusions.

How well the performance of vehicle tax (PKB) collection and collection of arrears will be measured using effectiveness analysis by calculating the percentage of achievement/realization of tax revenue against the achievement of the set tax target, both for PKB revenue and collection of PKB arrears.

$$\text{Efektivitas pemungutan PKB} = \frac{\text{Realisasi penerimaan PKB}}{\text{Target penerimaan PKB}} \times 100\%$$

$$\text{Efektivitas penagihan tunggakan} = \frac{\text{Realisasi penagihan tunggakan}}{\text{Target penagihan tunggakan}} \times 100\%$$

The percentage results of the effectiveness of PKB collection and collection of arrears will be grouped into 5 classifications (Table 1.1), in accordance with the criteria set out in Kepmendagri No.690.900.327 of 1996 concerning Guidelines for Financial Performance Assessment. It is considered "Highly Effective" if the level of achievement/realization is above 100%, while an achievement below 60% is considered "Ineffective".

RESULTS AND DISCUSSION

PKB Revenue at Sentani Samsat Office

The implementation of Vehicle Tax (PKB) collection in Jayapura Regency is carried out by the Sentani Samsat Office. In addition to PKB, local taxes collected by the Sentani Samsat Office are the Vehicle Title Transfer Fee (BBNKB) and Surface Water Tax (PAP).

Figure 4.1

Jayapura Regency Sentani Samsat Office Local Tax 2017-2022

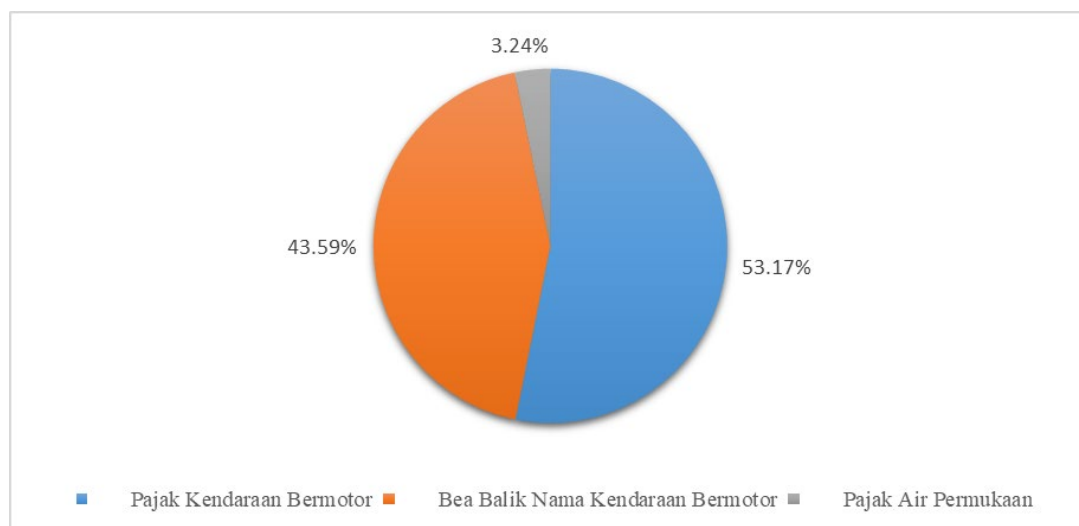


Figure 4.1 shows that from 2017 to 2022, PKB is the largest contributor of local taxes targeted for the Sentani Samsat Office with an average of 53.17%, followed by BBNKB at 44.59%. While the percentage of PAP only amounted to 3.24% of the total local tax determined .

Table 4.1

Contribution of PKB Revenue to Local Taxes in 2017-2022

Year	Realization of PKB	Local Tax Realization	Contribution %
2017	IDR 16,631,605,100	IDR 32,131,798,480	51,76%
2018	IDR 18,218,628,600	IDR 35,941,661,350	50.69%
2019	IDR 18,781,623,300	IDR 33,764,042,375	55.63%
2020	IDR 18,222,838,850	IDR 30,979,525,400	58.82%
2021	IDR 18,319,475,000	IDR 36,867,532,620	49.69%
2022	IDR 21,020,672,000	IDR 40,081,622,371	52.44%

Source: Processed Data

In Table 4.1, it can be seen that the contribution of PKB revenue at the Sentani Samsat Office tends to increase from 2017 to 2020, with the highest percentage of 58.82% in 2020. However, in 2021 it decreased so that the contribution was only 49.69% of the total local tax determined. The decline in 2021 was due to the impact of the Covid-19 pandemic. Where several businesses experienced bankruptcy and even some workers had to be dismissed because the company was no longer able to pay workers' wages. A decrease in people's income may affect their ability to pay taxes, because people may have to make a choice between meeting their needs for survival or carrying out their tax obligations.

Analysis of PKB Effectiveness at Sentani Samsat Office

Table 4. 2

Effectiveness of ESC Realization and Target 2017-2022

Year	Realization	PKB Target	Effectiveness %	Category
2017	IDR 16,631,605,100	IDR 15,248,000,000	109,07%	Highly Effective
2018	IDR 18,218,628,600	IDR 17,739,400,000	102,70%	Highly Effective
2019	IDR 18,781,623,300	IDR 17,915,895,000	104,83%	Highly Effective
2020	IDR 18,222,838,850	IDR 17,915,895,000	101,71%	Highly Effective
2021	IDR 18,319,475,000	IDR 20,128,029,000	91,01%	Effective

	IDR	IDR		
2022	21,020,672,000	21,012,003,000	100,04%	Highly Effective

Source: Processed Data

Table 4.2 shows that PKB collection from 2017-2020 is considered very effective because it has exceeded the set target. The highest realization was 109.07% in 2017. Although the realization of PKB revenue is classified as very effective, the percentage of realization has decreased from 2018 to 2020. Even in 2021, the realization of PKB revenue was only classified as effective because the realization rate was still below the set target of 91.01%. The decline that occurred in 2021 may be due to the Covid-19 pandemic which has an impact on the economic conditions of the community. However, in 2022 there began to be an increase again because the realization of PKB revenue was able to reach the set target of 100.04%.

Judging from the level of effectiveness of the realization of PKB revenue with the target set from year to year, it can be concluded that the performance of the Jayapura Regency Sentani Samsat Office in PKB revenue from 2017-2022 has been classified as good research results. This is in accordance with the results of research from Harefa et al. (2017) where effectiveness can provide an overview of the performance of local governments in meeting predetermined tax revenue targets. However, PKB revenue that exceeds the target may indicate that the target setting is not in accordance with the existing regional capability/potential. Even though it has exceeded the target, in reality there is still PKB that has not been paid by taxpayers.

Analysis of the Effectiveness of Collecting PKB Arrears

Table 4.3

Effectiveness of Collecting PKB Arrears in 2017-2022

Year	PKB arrears	Amount Paid	Percentage %	Category
2017	Rp3,377,485,000	Rp3,164,441,000	93.69%	Effective
2018	IDR 4,881,198,000	Rp3,722,299,000	76.26%	Less Effective
2019	IDR 5,792,969,000	IDR 5,348,131,000	92.32%	Effective
2020	IDR 8,439,681,850	IDR7,323,653,850	86.78%	Effective Enough
2021	IDR7,045,293,000	IDR 6,547,081,000	92.93%	Effective
2022	IDR 8,623,497,000	IDR 8,026,151,000	93.07%	Effective

Source: Processed Data

From Table 4.3 it can be seen that the Sentani Samsat Office still has considerable PKB arrears from 2017-2022 and the tendency is increasing from year to year. The amount of arrears in 2017 amounted to Rp3,377,485,000 while in 2022 it was Rp8,623,497,000. The

analysis of the effectiveness of the realization of PKB arrears shows that the collection of PKB arrears is considered quite effective from 2017-2022. However, the percentage of collected arrears has increased from 2017, which amounted to 93.69% to 93.07% in 2022. However, from 2018 to 2021, the percentage of PKB arrears collected began to decline from 76.26% in 2018, in 2019 it rose to 92.32%, then in 2020 it fell to 86.78%, and 92.93% in 2021.

In terms of collecting PKB arrears, the performance of the Sentani Samsat Office is considered quite effective. This can be seen from the effectiveness of collection which is considered quite effective from 2017-2022. Especially since the Covid-19 pandemic, the level of acceptance of PKB arrears began to decline in 2020 which was classified as quite effective, although from 2021 to 2022 it had experienced an increase in terms of arrears collection.

Obstacles Faced in Collecting/Collecting PKB

Based on an interview with the Head of the Sentani Samsat Office in Jayapura Regency, the main obstacle faced in collecting PKB is the lack of awareness/understanding of vehicle owners of their tax obligations. Some people when buying a vehicle do not receive an explanation of the tax obligations that must be carried out annually related to car ownership. Some people think that paying PKB is done only every 5 years following the validity period of the STNK. When people do not pay the tax, an administrative fine of 25% is imposed and an additional 2% is added for every 1 month of delay. In addition to not knowing when to pay, some people do not understand how tax payments can be made due to a lack of socialization to the community.

Another obstacle faced by the Sentani Samsat Office in collecting is the incorrect taxpayer address data, making it difficult for officers to submit billing letters directly to taxpayers. In Jayapura Regency, there are not only indigenous people but also people from outside Papua who do not have a fixed domicile address and sometimes move, making it difficult for the tax authorities to visit taxpayers directly. In addition, vehicles that are sold or transferred ownership rights are not reported at the Samsat Office for the title transfer process. This is in line with Hamzah et al. (2022) who argue that the lack of public awareness/understanding, mismatches in taxpayer data and not transferring the name of the vehicle after the sale and purchase transaction are inhibiting factors in PKB collection.

The increase in PKB arrears in Jayapura Regency indicates that more and more vehicle taxpayers are not carrying out their obligations to pay taxes. Meanwhile, delinquent taxes will affect the amount of local revenue. Therefore, local governments need to make appropriate efforts to increase public awareness/understanding of the procedures for registering motorized vehicles and paying PKB so as to reduce PKB arrears.

Efforts Made by the Government in Collecting PKB

From the results of the interview, the Head of UPPD Sentani Samsat Office in Jayapura Regency stated that various actions and efforts have been made to increase collection and reduce PKB arrears, including direct billing every month for red plate and yellow plate motorized vehicles, then collaborating with the Transportation Agency and Traffic Police to conduct raids to remind people to pay taxes. In addition, data collection and direct PKB collection are also carried out in accordance with the Decree of the Head of the Papua Province Regional Revenue Management Agency Number 43 of 2021 concerning instructions for implementing data collection and *door to door* PKB collection. This policy aims to submit a Notice of Obligation of Vehicle Owners (SPKPKB) and verify the status of vehicle ownership, as well as record vehicles that use license plates outside the area but do not mutate the vehicle.

Another effort made by the samsat office is socialization to the community on how

to check the amount of PKB payable and the payment mechanism has been carried out by the government. The Papua Province Regional Revenue Management Agency has created an application where people can directly check how much PKB or other additional fees must be paid. In addition to the application, the public can come directly to service points such as Samsat offices or government outlets to find out the amount of PKB that must be paid or to get other information about vehicle registration or PKB payments. Currently, PKB payments in Jayapura Regency can be made through the Post Office, Mobile Samsat and also Bank Papua, making it easier for people to make tax payments.

In line with Tanan and Doko (2021), the Sentani Samsat Office has implemented government policies related to the pemutihan program or the elimination of tax fines for PKB and BBNKB from 2020 to 2022. Even in 2022, the government made a massive reduction for taxpayers who have been in arrears for 5 years, where arrears for 2 years will be removed principal and fines. This relaxation policy is to ease the burden on the community due to the impact of the Covid-19 pandemic, but on the other hand still encourages people to continue to carry out their tax obligations, because tax is an obligation that must be paid. In addition, in 2021 the government has removed the rules on progressive tax, which is expected to increase the amount of PKB revenue.

Since the implementation of the PKB and BBNKB whitening program, the percentage of PKB arrears collection decreased in 2020 to 86.78%, although overall PKB collection performance is considered quite effective (Table 4.3). However, since 2021, the collection percentage has increased again to 93.07% in 2022. This is in line with the opinions of Nini (2021), Sarie and Setyarini (2022), and Ammy (2023) who argue that the elimination of fines or sanctions for late PKB payments has a positive effect on taxpayer compliance.

CONCLUSION

The number of motorized vehicles in Indonesia continues to grow from year to year. Although the growth of vehicles can cause air pollution and congestion, motorized vehicles can be a source of local revenue through vehicle tax (PKB) collected by local governments. If PKB collection is implemented properly, it can increase the amount of revenue for the region.

In Papua Province, PKB is the largest contributor to local revenue. With the increase in the number of vehicles, it is expected that local revenue through PKB, vehicle registration fees and vehicle fuel consumption tax can continue to increase. However, the level of public compliance to pay their tax obligations is still low, as is the case in Jayapura Regency, where only a few taxpayers regularly pay PKB.

This research generally aims to study the level of PKB collection in Jayapura Regency in 2017-2022. Specifically, it will analyze the effectiveness of PKB revenue and the effectiveness of PKB arrears collection in that year period. Then identify what are the obstacles in the collection process and the efforts that have been made by the local government to increase PKB revenue. The research design used in this study is descriptive with a qualitative approach. By using primary data in the form of the results of interviews with officials of the Sentani Samsat Office in Jayapura Regency, as well as secondary data in the form of annual report data on revenue targets and realization, PKB arrears, laws and regulations, and literature reviews.

Based on the exposure of the background of the problem, analysis and discussion of the effectiveness of PKB collection and collection of arrears at the Sentani Jayapura Samsat Office in 2017-2022 it can be concluded that:

1. From 2017 to 2022, PKB is the largest contributor of local taxes targeted for the

Sentani Samsat Office with an average of 53.17%, followed by vehicle registration fees (BBNKB) at 44.59% and surface water tax (PAP) at 3.24%. Furthermore, the contribution of PKB revenue tends to increase from 2017 to 2020, with the highest percentage of 58.82% in 2020. However, in 2021 it has decreased so that its contribution is only 49.69% of the total local tax determined. This decline could be caused by the Covid-19 pandemic which has an impact on people's income levels and their ability to pay taxes.

2. The effectiveness of PKB revenue at the Sentani Samsat Office in Jayapura Regency in 2017-2022 is considered very effective because the percentage level of revenue realization is above 100% or exceeds the target. The highest percentage of realization occurred in 2017, which was 109.07%. While the lowest realization was in 2021 at 91.01%, where the realization of this revenue did not reach the target but was still classified as effective.
3. The effectiveness of PKB arrears collection at the Samsat Office in 2017-2022 is quite effective. The highest percentage of realization of arrears collection was in 2016 at 93.69% and in 2022 at 93.07%, the lowest in 2017 at 76.26% is considered less effective.
4. The obstacles faced by the Sentani Samsat Office in collecting PKB include the lack of awareness/understanding of vehicle owners regarding their tax obligations including when and how to make tax payments. In addition, inaccurate taxpayer address data makes it difficult for officers to deliver billing letters directly to taxpayers. Another obstacle is that some vehicle owners do not carry out the name transfer process after buying and selling vehicles .
5. Efforts by the Sentani Samsat Office to increase revenue and reduce PKB arrears include data collection and collection of PKB *door to door*, raid activities, socialization, making applications to check the amount of tax owed, adding service facilities in the form of outlets and payment points through the Post Office, Mobile Samsat and Bank Papua.

Advice

Based on the research results, suggestions that can be given to the Sentani Samsat Office and for further research are:

Sentani Samsat Office

The main factors that hamper PKB revenue in Jayapura Regency are the lack of awareness/understanding of vehicle owners of their tax obligations, inappropriate taxpayer data and the transfer of vehicle ownership without conducting a name transfer process. For this reason, the suggestions that can be given are:

1. More activities such as education, socialization and counseling to the public through radio, print media or social media so as to increase public awareness and understanding of their tax obligations. Media selection needs to be adjusted to the social conditions of the community so that information can be well received by the community.
2. Raiding activities as well as data collection and *door to door* billing, should be carried out consistently in accordance with the time specified based on the Decree of the Head of the Papua Province Regional Revenue Management Agency Number 43 of 2021 concerning instructions for implementing data collection and *door to door* PKB collection. Thus data on ownership status and vehicle status can be continuously updated.
3. Adding services in the form of Corner Samsat outlets in remote areas so that taxpayers do not have to go to the city to pay taxes.

Further Research

Factors that become obstacles in PKB revenue are obtained from interviews with Sentani Samsat Office officials, so that the inhibiting factors discussed in this study come solely from the fiscal point of view. For this reason, future research is expected to conduct interviews or run questionnaires to the vehicle user community to find out the reasons why taxpayers do not pay PKB and analyze the factors that influence taxpayer compliance in paying PKB in Jayapura Regency, so that the obstacles faced by the community in carrying out their tax obligations can also be known. So that the government can make policies or programs that are more targeted.

Research Limitations

The limitation in this research is the time and place when conducting interviews. Researchers only conducted interviews by telephone according to the time provided by respondents so that the information obtained regarding PKB arrears and government policies was not fully complete. Researchers did not conduct interviews or run questionnaires to taxpayers who own motorized vehicles and tax collection executors.

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