

EFFECTIVENESS OF NON-CASH MOTOR VEHICLE TAX PAYMENTS AT REGIONAL TECHNICAL SERVICE UNITS (UPTD) AT THE BITUNG REGIONAL REVENUE AGENCY

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Abstract

The purpose of this study was to analyze the effectiveness of cashless Motor Vehicle Tax (PKB) payments at the Regional Technical Service Unit (UPTD) in Bitung. The method used was a descriptive qualitative approach, with data collected through interviews, observation, and documentation. Effectiveness was measured based on eight indicators: clarity of objectives, clarity of strategy, policy analysis process, thorough planning, appropriate program development, availability of infrastructure, effective and efficient implementation, and monitoring and control systems. The research results showed that seven indicators were met: taxpayers understood the policy's objectives and strategies, planning and programs were well-developed, digital infrastructure was adequate, and the monitoring system was running periodically. However, one indicator, namely effective and efficient implementation, was not met due to ongoing challenges such as banking network disruptions and application *errors*. Therefore, the non-cash vehicle tax (PKB) payment policy at the Bitung Technical Implementation Unit (UPTD) was declared conceptually effective but technically suboptimal.

Keywords: effectiveness, motor vehicle tax, non-cash payments, UPTD Bitung.

INTRODUCTION

Regional finance is all forms that can be used as regional wealth originating from regional authority and responsibility that can be valued in money or goods as long as the state and other parties do not control it based on applicable laws and regulations (Halim, 2008). In this context, regional finance plays a central role in determining the success of the implementation of regional autonomy. (Sinurat, Marja & Panjaitan, 2017) states that regional finance refers to all rights and obligations related to the implementation of regional government and can be measured in monetary value. The process of managing regional finances begins with planning or preparing regional revenues. Regional revenues are all regional receipts, including taxes, which are the largest contributor to Regional Original Income. Taxes contribute significantly to regional revenues. Regional taxes are an important part of overall tax revenues. Regional Original Income (PAD), as one of the largest local potential contributors to regional revenues for Regional Governments, is obtained from regional taxes, regional levies, the results of managing separated regional assets, and other legitimate regional revenues in accordance with laws and regulations. In reality, regional taxes are still the primary source of regional revenue for most Regional Governments in Indonesia. Regional taxes and regional levies are important components of PAD revenues (Rosalina, 2014). Regional taxes are mandatory contributions made by individuals or entities to the region without equivalent direct compensation, which are enforced based on applicable laws and are used to finance the implementation of regional government and regional development (Law Number 34 of 2000). Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments divides the authority to collect regional taxes into 2 (two), namely the Provincial Government and Regency/City. Motor Vehicle Tax (PKB) is one of the largest contributors to regional revenue derived from taxes for the Provincial Government and remains a favorite to date, in addition to Motor Vehicle Transfer Fee (BBN-KB), Clean Water Tax (PAB), Tax on the Use of Motor Vehicle Fuel and Heavy Equipment (PBBKB), Surface Water Tax (PAP), Cigarette Tax, and Non-Metallic Mineral and Rock Tax Opsen (MBLB). Motor Vehicle Tax or abbreviated as PKB is a tax on ownership and/or control of motor vehicles for individuals

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and business entities. For the North Sulawesi Provincial Government, Motor Vehicle Tax is the largest contributor to regional revenue managed by the regional revenue management coordinator, namely the North Sulawesi Provincial Regional Revenue Agency in accordance with Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions. The North Sulawesi Provincial Regional Revenue Agency has 10 (ten) Regional Technical Service Units (UPTD) spread across 15 (fifteen) Regencies/Cities, including the UPTD in Bitung. It is recorded that the UPTD in Bitung has contributed regional revenue from the Motor Vehicle Tax (PKB) sector since 2017 with a total of Rp. 177,668,988,534 from the target of Rp. 178,013,936,978 with a percentage reaching 100.52%. In 2019, it even reached a fantastic figure of 107.25% or realized Rp. 34,704,530,102 from the target of Rp. 32,359,463,953. The data on Target and Realization of Motor Vehicle Tax Revenue from UPTD in Bitung from 2017 to 2023 can be shown in Figure 1.1 as follows.

Target, Realization and Percentage of Motor Vehicle Tax Revenue
Regional Technical Service Unit in Bitung
2017-2023

No.	Year	Target (Rp.)	Realization (Rp.)	Percentage (%)	Note:
1.	2017	27,982,868,500	28,127,641,203	100.52	
2.	2018	29,900,556,600	30,041,636,578	100.47	
3.	2019	32,359,463,953	34,704,530,102	107.25	
4.	2020	34,322,538,700	31,277,715,226	91.13	
5.	2021	37,472,538,000	34,615,329,000	92.38	
6.	2022	38,799,788,716	38,583,145,662	99.44	
7.	2023	40,938,722,491	37,882,747,390	92.54	
TOTAL		241,776,476,960	235.232.745.161	97.29	

(Source: Regional Revenue Agency of North Sulawesi Province, 2024)

In the context of regional government in Indonesia, one significant digital transformation initiative is the Electronification of Regional Government Transactions (ETPD). This program is an integral part of the national policy for the Acceleration and Expansion of Regional Digitalization (P2DD). Electronification of Regional Government Transactions (ETPD) has become a shared concern and the focus of study in various studies related to digital government transformation. Ananda (2022) defines ETPD as the process of transforming regional government financial transactions from cash-based to non-cash, utilizing digital technology. This transformation encompasses aspects of regional revenue receipts and regional expenditures. Artha (2021) further explains that ETPD is a form of information and communication technology application in regional financial governance that aims to increase transparency, accountability, and efficiency of regional financial management. The implementation of ETPD faces challenges in the management of Motor Vehicle Tax (PKB).

This condition implies untapped regional revenue potential and poses a challenge in ETPD implementation. Management innovation in ETPD implementation is key to optimizing regional revenue potential and strengthening the regional government digital ecosystem. In her study in Lampung Province, Zahra (2024) showed that the implementation of ETPD has a significant impact on Regional Original Income (PAD), where ETPD plays a role in increasing the efficiency of regional tax and levy collection, which has an impact on increasing PAD. In other words, ETPD is an important instrument in the digital transformation of Regional Governments. Management innovation in ETPD implementation further increases the effectiveness and efficiency of regional financial management, as well as encouraging an increase in PAD. From a regulatory perspective, the implementation of ETPD is supported by various national policies, including Law Number 1 of 2022 concerning Financial Relations between the Central and Regional Governments and Government Regulation Number 35 of 2023 concerning General Provisions for Regional Taxes and Regional Levies (KUPDRD). The implementation of ETPD in North Sulawesi Province is mandated by Article 283 paragraph (2) of Law Number 23 of 2014 concerning Regional Government and is confirmed by Circular Letter of the Minister of Home Affairs Number 910/1866/SJ dated April 17, 2017, which requires the implementation of non-cash transactions in provincial regional governments no later than January 1, 2018. All regional revenue transactions,

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including Motor Vehicle Tax, must be carried out in a non-cash manner from that date. The North Sulawesi Provincial Revenue Agency (BPRD) has partnered with Bank SulutGo as its official partner to accommodate all revenue from non-cash PKB payments. Three non-cash payment methods are available: first, through Bank SulutGo (ATM, teller, BSG Touch mobile banking); second, through PosPay from PT. Pos Indonesia; and third, through the Tokopedia e-commerce platform. The TIM SALUT application was developed to make it easier for taxpayers to obtain payment codes before making transactions. These innovations are expected to improve taxpayer compliance and awareness in paying taxes, as well as encourage an increase in Regional Original Income. However, despite the relatively high realization rate, there has been a decline in the percentage of realization from 2020 to 2023 since the implementation of non-cash payments. In 2020, realization was only 91.13%, in 2021 it was 92.38%, and in 2023 it was 92.54%. This decline indicates potential ineffectiveness in implementing non-cash PKB payments. Technical obstacles such as banking network disruptions, application errors, and instability of mobile phone providers are frequent complaints from taxpayers. Furthermore, although digital facilities and infrastructure have been provided, the extent of the effectiveness of this policy implementation at the Bitung Technical Implementation Unit (UPTD) operational level remains unknown. Based on the background description above, this research is important to evaluate the extent to which the non-cash payment policy has been running effectively, identify the obstacles faced, and provide recommendations for improvements to optimize Motor Vehicle Tax revenue in the future.

METHOD

This study uses a descriptive qualitative approach, namely research that aims to understand the phenomena experienced by research subjects such as behavior, perception, motivation, and actions (Moleong, 2014). The research location was carried out at the Bitung Regional Technical Service Unit (UPTD), Regional Revenue Agency of North Sulawesi Province. Research informants were determined by *purposive sampling*, consisting of primary informants, namely 10 (ten) Taxpayers (individuals and business entities) who pay Motor Vehicle Tax, as well as supporting informants, namely tax officers at the Bitung UPTD. Data collection techniques include in-depth interviews, participant observation, and documentation (recapitulation reports, library materials, and previous research). Data analysis uses the Miles and Huberman model which includes data reduction, data presentation, and drawing conclusions. Data validity is guaranteed through triangulation of sources and techniques, as well as extended participation and observation diligence. The effectiveness indicators used in this study refer to Sondang P. Siagian (Op.cit, p. 77) which consist of 8 (eight) indicators, namely: (1) Clarity of objectives to be achieved – to what extent Taxpayers understand the objectives of non-cash payment policies; (2) Clarity of strategies for achieving objectives – Taxpayers' understanding of the strategies used by local governments; (3) Solid policy analysis and formulation process – policy accuracy in bridging objectives with operational implementation; (4) Thorough planning – planning readiness before the policy is implemented; (5) Preparation of appropriate programs – non-cash payment programs that are appropriate and on target; (6) Availability of work facilities and infrastructure – availability of digital infrastructure such as the TIM SALUT application, ATM, BSG Touch, PosPay, and Tokopedia; (7) Effective and efficient implementation – the ability to implement programs without significant technical constraints; (8) Supervision and control systems – monitoring and evaluation mechanisms by the Regional Inspectorate. Effectiveness was measured by analyzing interview data from 10 key informants for each of the eight indicators. Each indicator was assessed based on taxpayers' responses and experiences using non-cash payment services during the 2017–2023 period. An indicator was deemed met if the majority of informants (at least 7 out of 10) responded positively and experienced no significant obstacles. Conversely, an indicator was deemed unmet if technical or non-technical obstacles were encountered that repeatedly disrupted the smooth payment process and were experienced by the majority of informants.

DISCUSSION

This discussion aims to analyze the effectiveness of non-cash Motor Vehicle Tax (PKB) payments at the Regional Technical Service Unit (UPTD) in Bitung based on eight effectiveness indicators proposed by Sondang P. Siagian. The eight indicators include: (1) clarity of objectives to be achieved, (2) clarity of strategies for achieving objectives, (3) a solid process of analysis and policy formulation, (4) thorough planning, (5) preparation of appropriate programs, (6) availability of work facilities and infrastructure, (7) effective and efficient implementation, and (8) monitoring and control systems. Based on the results of interviews with 10 key informants (Taxpayers) and field

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observations, seven indicators were declared to be well fulfilled, while one indicator, namely effective and efficient implementation, had not been fully fulfilled due to technical constraints.

1: Clarity of Goals to be Achieved

The first indicator measures the extent to which taxpayers understand the objectives of the cashless PKB payment policy. Clarity of objectives is a crucial principle to prevent multiple interpretations that could lead to misunderstandings and misuse of the policy. The study results show that 9 out of 10 key informants understand the objectives. This is evidenced by the length of time taxpayers have used the cashless service. Informant Silvia Poluan stated that she has used the service since 2014, Maurits Sumpri Kondoy since 2015, and several other informants from 2017 to 2019. This strong understanding indicates that the policy's socialization has been effective. Taxpayers recognize that cashless payments aim to increase Regional Original Income (PAD) while providing convenience and security in transactions. Thus, the clarity of objectives indicator is met. A study by Wilson Bogar (2021) highlighted the lack of understanding among government officials regarding the benefits, goals, and objectives of a policy, as revealed in his research on the Rastra policy, which was later converted to a cashless or e-voucher system. This emphasizes that the success of a policy depends heavily on how clearly its objectives are understood by all parties involved. In brief, unlike Bogar's findings, which highlighted a lack of understanding at the official level, the implementation of cashless PKB payments at the Bitung Technical Implementation Unit (UPTD) actually demonstrates that policy users (taxpayers) have a good awareness and understanding, which are essential foundations for policy effectiveness.

2: Clarity of Goal Achievement Strategy

A strategy is a plan designed to achieve a specific goal. In this context, the strategy used by the North Sulawesi Provincial Government is an operational strategy, namely implementing non-cash payments through various digital channels such as Bank SulutGo (ATM, m-banking, BSG Touch), PosPay, and Tokopedia. Interview results indicate that taxpayers clearly understand that this strategy aims to increase local revenue (PAD), simplify payments, and provide digital transaction security. Informant Ferry Oley stated, *"Online payments are very good, not complicated, and helpful."* Informant Maurits Sumpri Kondoy also emphasized, *"Non-cash payments are very, very helpful."* Satisfaction expressed with scores of 8 and 9 on a scale of 10 indicates that the implemented strategy has been well understood and accepted by the public. The strategy clarity indicator is met. Taxpayers understand that by paying digitally through Bank SulutGo, PosPay, and Tokopedia, they are contributing to increasing local revenue (PAD). They acknowledge that this method is easier and safer. Research related to these findings comes from Meidy Kantohe (2023), who focused on taxpayer awareness, service quality, and tax sanctions for motor vehicle taxpayer compliance. They emphasized that an appropriate strategy to increase compliance must consider excellent service quality. This finding aligns with strategy indicators, where the clarity of the strategy presented through various digital payment channels has fostered positive perceptions and convenience for taxpayers, ultimately potentially increasing compliance and regional revenue.

3. Solid Policy Analysis and Formulation Process

This indicator measures whether the non-cash payment policy has gone through a systematic analysis process and mature formulation before being implemented. Based on the research results, this policy is guided by Article 283 paragraph (2) of Law Number 23 of 2014 concerning Regional Government and Circular Letter of the Minister of Home Affairs Number 910/1866/SJ dated April 17, 2017 which mandates the implementation of non-cash transactions no later than January 1, 2018. The North Sulawesi Provincial Government through the Regional Revenue Agency has formulated this policy consistently since 2017 and explained it to all UPTDs, including the Bitung UPTD. The successful realization of revenues reaching a total of IDR 235.23 billion from the target of IDR 241.78 billion (97.29%) during the 2017–2023 period proves that the policy has been formulated firmly. Although there was a percentage decline in 2020, 2021, and 2023, this was due more to external factors (the pandemic and economic recovery) than to weak policy formulation. This indicator was met. The process of formulating this policy has been based on a strong legal umbrella, namely Law Number 23 of 2014 and the Circular Letter of the Minister of Home Affairs in 2017. This policy was then technically elaborated by the Regional Revenue Agency of North Sulawesi Province. In line with that, research by **Recky Sendouw** (2025) in his article entitled *"Political Economic Reforms Necessary to Alleviate Poverty in Indonesia"* in the *Journal of Cultural Analysis and Social Change*, emphasizes the importance of public policy reforms that are responsive and adaptive to strategic environmental changes, which in this context is digitalization. His analysis shows that the formulation of a solid

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and anticipatory policy to the development of the times, as done by the North Sulawesi Provincial Government, is a fundamental step to ensure that regional tax policies remain relevant and effective.

4: Thorough Planning

Thorough planning is the foundation of a successful policy. Observations indicate that the implementation of the three non-cash payment methods has undergone thorough strategic planning. Prior to implementation, the North Sulawesi Provincial Revenue Agency coordinated with the Indonesian Ministry of Home Affairs to elaborate on the Minister's instructions. This policy was also discussed with the Regional Development Planning Agency and incorporated into the Long-Term Development Plan (RPJP), thus being supported by the Regional Revenue and Expenditure Budget (APBD) from Fiscal Year 2017 to 2023. This thorough planning is evident in the smooth implementation in the field, where all taxpayers can access non-cash services without significant administrative obstacles. The indicators of thorough planning are met. This policy was not born overnight. It has undergone a series of coordination between the regional government and the Ministry of Home Affairs, integrated into the RPJP (National Medium-Term Development Plan), and supported by consistent regional budget allocation since 2017. Related research by Maryudin, Tri Agung, and Tjahjo Suprajogo (2025) on the implementation of online vehicle tax payment policies in Palembang found that implementation was quite successful in terms of productivity and efficiency, despite challenges in collaboration with banks. These findings underscore that thorough planning, particularly in building infrastructure and inter-institutional collaboration, is the key to initial success. In Bitung, this thorough planning was evident when all payment methods were operational and widely accessible.

5: Proper Programming

The cashless PKB payment program has been designed effectively and on target. This is evident from the program's preparation, which has undergone a review by the North Sulawesi Provincial Planning and Development Agency, taking into account budget *tagging* in accordance with statutory provisions. This program is then discussed with the Regional Government Budget Team for both the main and revised Budget Work Plans (RKA), and involves the Regional Inspectorate at the end of each fiscal year. The program's accuracy is also reflected in the high level of public adoption of the three payment methods provided. Taxpayers can choose the method that best suits their preferences and technical capabilities, whether through banking, the post office, or *e-commerce*. The indicators for appropriate program development are met. The cashless payment program at the Bitung Regional Tax Service Unit (UPTD) is considered appropriate because it offers three payment methods (Bank SolutGo, PosPay, and Tokopedia), accommodating the varying preferences and technological capabilities of each taxpayer. This is relevant to research by Utomo and Maisondra (2025) on the effectiveness of the NEW SAKPOLE application in Sukoharjo Regency. The study revealed that the adoption of digital tax applications was ineffective due to obstacles such as data asynchronous between agencies. In contrast, the program in Bitung demonstrated better targeting accuracy because its program design took into account multi-channel collaboration and more sophisticated data synchronization.

6: Availability of Work Facilities and Infrastructure

Facilities and infrastructure are key indicators of effectiveness. Based on observations, the Bitung Regional Tax Service Unit (UPTD) is equipped with adequate infrastructure to support cashless payments. The TIM SALUT application used to generate Payment Codes utilizes a reliable *server and comprehensive cloud storage*. Cooperation Agreements (PKS) with Bank SolutGo (ATM, BSG Touch), Tokopedia, and PT. Pos Indonesia (PosPay) are running smoothly. The availability of this infrastructure allows taxpayers to access services simultaneously throughout North Sulawesi without experiencing significant *under-maintenance*. *The indicators for the availability of facilities and infrastructure are met.* In terms of infrastructure provision, the Bitung Regional Technical Implementation Unit (UPTD) is considered highly adequate. This includes a reliable TIM SALUT application server and collaboration with major digital platforms. Research by Irene F. Pontoh, Ventje Ilat, and Jessy DL Warongan (2017) in North Sulawesi highlights the importance of a sustainable and regulatory-compliant tax collection system and procedures. The availability of adequate infrastructure in Bitung is clear evidence of sound implementation of these systems and procedures. Without a robust digital infrastructure, the cashless payment policy will never be feasible. Therefore, this indicator provides a solid physical foundation for effective implementation.

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7: Effective and Efficient Implementation

This indicator is the only one that has not been fully met in this study. No matter how good a program is, if it is not implemented effectively and efficiently, the organization will not achieve its goals. Interview results showed that 6 out of 10 key informants experienced significant technical obstacles. Informants Kartini Jacob and Asmin Lamadju complained about "application errors ." Informant Ferry Oley stated that "Bank SulutGo experienced network problems ." Informant Maurits Sumpri Kondoy said "obstacles when the application has an error or there is no network ," and informant Yuli Lanya also mentioned "network" as the main obstacle. Banking network disruptions and application errors caused by unstable mobile phone providers are serious obstacles. This condition causes taxpayers to have to repeat transactions, wasting time, and in some cases even failing to pay on time. Thus, the indicators for effective and efficient implementation have not been met. This is the only indicator that has not been fully met. Despite adequate facilities, technical issues such as application errors and banking network issues remain a major complaint for 6 out of 10 informants. This research aligns with findings from various studies on the implementation of ETPD (Electronic Regional Government Transactions), which state that while digitalization can improve transparency and accountability, technical constraints such as unstable network infrastructure in certain areas remain a major challenge. In Bitung, these challenges are significant and hinder the smooth flow of transactions, reducing the expected level of efficiency and effectiveness.

8: Monitoring and Control System

The final indicator measures the ongoing monitoring and evaluation mechanism. The Regional Inspectorate, as the Government Internal Supervisory Apparatus (APIP), conducts oversight through audits, reviews, evaluations, and regular monitoring (daily, monthly, quarterly, semi-annually, and annually). The Government Internal Control System (SPIP) is implemented to ensure Standard Operating Procedures (SOPs), risk management, and financial governance are in line with regulations. Regarding non-cash payments, the Bitung UPTD provides ample opportunity for taxpayers to provide input, suggestions, and criticism, particularly regarding the network and application. Informant Silvia Poluan suggested "further improvement of services ," and informant No Name also conveyed "further improvement of service quality ." This input was then brought to the Regional Apparatus Forum for follow-up. The monitoring and control system, which operates periodically and is responsive to public input, indicates that this indicator has been met. This system is operating well, as evidenced by the regular monitoring mechanism by the Regional Inspectorate and the open space for taxpayers to provide suggestions and criticism. Suggestions for improving services demonstrate that this feedback is truly being channeled. Research by Maryudin et al. (2025) in Palembang also highlights that the success of digital policy implementation is measured not only by technology but also by how government agencies respond to obstacles and build synergies with stakeholders . The existence of a responsive monitoring system in Bitung is a key factor in ensuring that various technical obstacles (as in indicator 7) can be promptly identified and long-term solutions sought.

CONCLUSION

The effectiveness of non-cash Motor Vehicle Tax payments from 2017 to 2023 at the Regional Technical Service Unit (UPTD) of the North Sulawesi Provincial Revenue Agency in Bitung is declared effective, because it meets 7 (seven) indicators of effectiveness, namely clarity of objectives to be achieved, clarity of strategies for achieving objectives, a solid policy analysis and formulation process, thorough planning, appropriate program preparation, availability of work facilities and infrastructure, effective and efficient services, monitoring and control systems, although 1 (one) indicator has not been met, namely effective and efficient implementation due to banking network constraints and application errors .

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