

Optimization of Motor Vehicle Tax Revenue through the Superior SAMSAT Program at UPT Revenue Maros

Ahmad Rosandi Sakir^{1*} , Sri Hariati Mustari² 

^{1,2}Department of Government Science, STISIP 17-8-1945 Makassar, Sulawesi Selatan, Indonesia.

Correspondence : ahmadrosandi8@gmail.com

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ABSTRACT

Tax is a mandatory contribution to the state that is owned by an individual or entity that is coercive in nature based on the law, with no direct compensation and is used for the needs of the state for the greatest prosperity of the people. Tax is one of the main sources of revenue for a country that is paid by the public. Taxes are also levies that can be levied by the government based on the provisions of tax laws and regulations and as a form of public participation for taxpayers to directly and jointly carry out tax obligations needed for state financing and national development. One source of Regional Revenue comes from Motor Vehicle Tax (PKB). Motor vehicle tax has an important role in regional development, so it is appropriate for every individual or community owner of motorized vehicles to comply and timely pay taxes in accordance with the law to facilitate programs and activities that have been planned by the regional government. The research method used is deductive qualitative. Respondents are the heads of the Maros Revenue Service and taxpayers. The results of the study explain that the very good Samsat Program is very well felt by the community because, in addition to facilitating the service process, it also brings the community closer to the service process for Payment of Motor Vehicle Taxes. The Samsat Unggul program includes activities for Samsat Outlets and Shops, Mobile Samsat, and Door To Door.



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INTRODUCTION

The country's development process is a continuous process and is carried out in a planned manner in line with changes in order to improve the quality of life through the implementation of various activities based on predetermined plans ([Munawir, 1997](#)). In order to improve all development sectors that have been implemented so that they can run according to the plan to raise the standard of living of the community and support government programs to be carried out in a sustainable manner, the government requires substantial funds ([Suseka, 2017](#); [Mardiasmo, 2021](#)). The role of the local government is also very necessary in order to find out the funds needed to improve regional development because it is the local government who knows better the condition of the area ([Nuriyanto, 2014](#)). Optimization comes

from the word optimal which means the best, the highest ([Lowry, 2010](#); [Karağöz, 2013](#)). Optimization is also interpreted as a measure where all needs can be met from the activities carried out ([Cahyadi, 2016](#)). Optimization is a measure that causes the achievement of goals, In general, optimization is the search for the best value from the available functions in a given context ([Nayaka & Darma, 2020](#)).

The ultimate goal of all such decisions is to minimize the effort required or to maximize the desired benefits. Optimization can also be defined as a process to obtain a state that gives the maximum or minimum value of a function ([Chandramouli et al., 2009](#)). Optimization is a measure that causes the achievement of goals. In general, optimization is the search for the best value from the available functions in a given context. From some of the references above, it can be concluded that optimization is the result achieved in accordance with the wishes, so optimization is the achievement of results as expected effectively and efficiently ([Saidi, 2013](#)). Taxes are one of the main sources of revenue for a country that is paid by the community ([Ahmad et al., 2021](#); [Amarina, 2019](#)). Taxes are also collection fees that can be imposed by the government based on the provisions of tax laws and regulations and as a manifestation of the participation of the community or taxpayers to directly and jointly carry out their obligations ([Brinner, 1991](#); [Susanti et al., 2020](#)). Taxation needed for state financing and national development ([Cameliawati & Ratih, 2021](#)).

The purpose of national development is to create a just and prosperous society by improving the standard of living, intelligence, and welfare of all the people. In the implementation of national development, regional development is inseparable. For this reason, the government continues to explore every potential that can be used to increase and optimize regional revenues ([Muchtar et al., 2017](#)). Optimization is an effort to maximize activities so that achieve the desired or desired benefits. From the description, it is known that optimization can only be realized if it is implemented effectively and efficiently. In the organization of the organization, goals are always directed to achieve results effectively and efficiently so that optimal. According to Djajadiningrat quoted by ([Nurgustiani, 2017](#)) tax is an obligation to hand over some wealth to the state treasury due to an event or action that gives a certain position but is not a punishment according to regulations set by the government and can be forced but there is no reciprocal service from the state. directly, to maintain general welfare ([Pohan, 2014](#); [Nuriyanto, 2014](#)).

Local governments must use the funds they have as efficiently as possible, so that they are beneficial for the wider community, especially for all levels of society. just and prosperous ([Ziady et al., 2021](#)). In order to increase Regional Revenue which is used as a means of regional development, local governments must be able to recognize the potential and identify the resources it has. is a reflection of the ability of the region in implementing regional autonomy ([Tawakkal et al., 2020](#)). One source of Regional Revenue comes from Motor Vehicle Tax (PKB). Motor Vehicle Taxes have an important role in regional development, so it is only natural that every individual or community owner of motorized vehicles is obedient and punctual in paying taxes in accordance with the law in order to facilitate programs and activities that have been planned by the regional government.

Transportation Type	Unit	Amount
4 Wheel	22.662	IDR 41.205.053.705
2 Wheel	144.291	IDR 24.946.791.825

Table 1. Potential Data for Motor Vehicle Tax Revenue from UPT Maros Revenue Until September 2020, Source: Maros Revenue UPT in 2020

The amount of potential that can be generated by the Motor Vehicle Tax, then how is the government's efforts to take advantage of this potential. Is there an excellent One-stop Administration Services Office (SAMSAT) program that is used as an opportunity for the government to realize the revenue target that has been set? In this paper, we will describe how this superior SAMSAT program can provide benefits and convenience for the community

so that acceptance can be maximized. The Regional Revenue Agency of South Sulawesi Province (BAPENDA) is one of the technical bodies in the field of regional revenue collection that carries out the authority to manage and collect Regional Revenues, especially the collection of provincial taxes based on Law No. 28 of 2009. And in order to make it easier for the public to pay motor vehicle tax, a Technical Implementation Unit (UPT) was established. Revenues in each region such as the one in Maros Regency, South Sulawesi, Motor Vehicle Tax (PKB) is one type of tax that has the greatest potential in contributing to Regional Original Income (PAD) which ultimately can affect Regional Revenue.

Motor Vehicle Tax (PKB) has the greatest potential because currently, transportation is a necessity for the whole community. Transportation is a demand and necessity for people in everyday life because it makes it easier for people to carry out daily activities ([Legler & Shapiro, 1968](#)). Transportation is currently growing rapidly, not only public transportation but also private transportation. efficiency. Moreover, the many facilities provided by several parties who provide credit, which can make it easier for the public to purchase private vehicles ([Hariyanti et al., 2021](#)). This is one of the factors that cause motor vehicle tax revenues to be higher than other provincial tax revenues ([Ahmad et al., 2020](#); [Ratnasari, 2016](#)). The purpose of writing this article is to describe the optimization of motor vehicle tax revenues through the leading SAMSAT program in Maros Regency. so it is expected development for writers who want to research the concepts offered in this article. The difference between this article and previous research lies in the superior program run by the Maros Revenue Unit in the service of paying motor vehicle taxes.

RESEARCH METHODS

The approach used in this research is qualitative deductive ([Hyde, 2000](#)). This approach was chosen because this research departs from a number of theories and qualitative choices because all the theories used in this study are not intended to be tested, but as a guide in determining the context and focus of research ([Khairina et al., 2019](#)). Motor vehicle tax payment. This type of research was chosen because the researcher wanted to develop in-depth interviews to describe the optimization of motor vehicle tax revenues at the Maros Regional Revenue Unit Office from January 2020 to September 2020. This research was conducted in Maros Regency, South Sulawesi at the Maros Regional Revenue Unit Office, where this place is a place for taxpayers to pay Motor Vehicle Tax (PKB). Data collection techniques were carried out by direct observation and in-depth interviews with informants who were considered competent in providing information on the process of paying motorized vehicle tax services at the Maros Revenue Unit. In addition, data collection techniques through the data collection section of the Maros Revenue UPT were carried out to obtain some data that was deemed necessary to be presented in this paper.

RESULTS AND DISCUSSION

The Unitary State of the Republic of Indonesia is divided into several provinces consisting of districts and cities. Each of these regions has the right and obligation to regulate and manage their own government affairs in order to improve the implementation and services to the community wherein the current era of regional autonomy, regional governments need large enough funds to finance them ([Hartanto et al., 2019](#)). Regions have the right to charge fees to the public in the form of taxes ([Vialeta et al., 2020](#)) and Local governments need to increase sources of regional revenue to meet government financing in implementing regional development through Regional Original Revenue (PAD), which is a source of regional revenue ([Sari & Rosdianae, 2021](#)). Regional tax revenues, especially from motor vehicle taxes, should have increased. This is based on the fact that the use of private vehicles has also increased every year, but in the process of managing motor vehicle taxes by the UPT Maros Revenue, it must also be right on target and the programs carried out are also effective so that revenue can also be optimal ([Sakir, 2021](#))

Each employee at the Maros Revenue Unit is expected to play an active role in carrying out their respective duties and functions in an effort to make the existing programs successful

and several programs are also carried out every year. Seeing the many roles that must be carried out by all leaders and employees of UPT Revenue Maros in carrying out their duties, role theory can be applied to analyze every relationship in social interaction that involves several elements, both partners and the taxpayer community. In practice, a person's real-life is faced with various roles that must be carried out ([Robbins & Judge, 2008:372](#)). Each role that is executed will be different. This depends on the main tasks and functions of each and affects motor vehicle tax revenues. The following are some of the flagship programs carried out by the Maros Revenue Unit in an effort to optimize Motor Vehicle Tax Revenue ([Fullarton, 2018](#)).

SAMSAT Around & Outlet.

One of the superior services of the Bapenda of South Sulawesi Province is the samsat outlet. SAMSAT outlet is a Vehicle Registration Certificate (STNK) service unit that remains in synergy with the main samsat service or stationary samsat, which serves one-year STNK ratification and motor vehicle tax payments (PKB). other excellent program samsat outlets, namely samkel (mobile samsat). Mobile Samsat is a service for validating STNK every year, PKB, and Traffic Accident Fund Compulsory Compensation (SWDKLLJ) payments in vehicles with the pick-up method, namely by visiting the vehicle owner/taxpayer who is far from the main samsat service center. The purpose of the mobile samsat is to improve the quality of public services, especially the payment service of motor vehicle tax (PKB)

- Provide convenience to the public (Taxpayers) in managing the ratification of Vehicle Number Certificates (STNK) every year, payment of Motor Vehicle Taxes (PKB), and Traffic Accident Fund Compulsory Compensation (SWDKLL)
- Bringing services closer to the public or taxpayers who live far from the main Samsat so as to reduce transportation costs.

The effects of having mobile samsat outlets and samsat outlets are very beneficial for the community according to the results of an interview with Maskur, one of the taxpayers who pay vehicle tax on mobile samsat.

"This traveling around is very easy. we no longer need to go to the Samsat office, especially if there is a new queue here, only the original driving license is needed. The bottom line is that this sample helps us a lot" (Interview on October 7, 2020)".

The same thing was also conveyed by Mr. Taufik who was at the Maros Air Force complex

"With the tax payment counters here, it is very helpful for us, especially the members of the Indonesian Air Force, we no longer need to go to the Samsat office to pay taxes because they already exist here. and we actually have very limited time and permission to go out is also difficult so having this counter is very helpful." (Interview on October 7, 2020).

The community's superior samsat program is very useful for the mobile SAMSAT. At the Maros Revenue Unit, the payment of motor vehicle taxes can be done at the Maros samsat stationery which is located at Jl. Eunuch DM. However, motor vehicle tax can also be paid at the following places:

Location	Day	O'clock
SAMSAT Around	Monday to Saturday	08.00-12.00
Bantimurung Outlet	Monday to Saturday	08.00-12.00
Pasar Tramo Outlet	Monday to Saturday	08.00-12.00
Auri Outlet	Monday to Saturday	08.00-12.00

Moncongloe Outlet	Monday, Thursday, Friday	08.00-12.00
Batangase Outlet	Monday to Saturday	08.00-12.00
Tanralili Outlet	Monday to Friday	08.00-12.00

Table 2. Place and Schedule of PKB Payment Services at UPT Revenue Maros. Source: Maros Revenue UPT in 2020

With the place of service above, it will also affect motor vehicle tax revenue, this makes it easier in the form of public services for the community in paying vehicle taxes, both 2-wheeled and 4-wheeled vehicles. The data on motor vehicle tax receipts paid at mobile SAMSAT and SAMSAT outlets are obtained in the following table:

Location	Unit	Tax Revenue (IDR)
SAMSAT Around	1504	941.982.110
Bantimurung Outlet	217	123.218.400
Pasar Tramo Outlet	197	124.054.220
Auri Outlet	1126	830.958.150
Moncongloe Outlet	125	70.643.250
Batangase Outlet	708	404.030.780
Tanralili Outlet	835	370.168.120

Table 3. Motor vehicle tax revenue in the Leading Samsat program January-September 2020. Source: Maros Revenue UPT in 2020

The existence of this superior SAMSAT program is very helpful for each Task Implementing Unit (UPT) in realizing revenue.

" yes, this program is very good, very helpful for us. Motor vehicle tax revenue at the SAMSAT averaged 5 to 10 million IDR everyday, while at outlets it varied. we hope that this program can bring people closer to paying taxes" (Interview on October 8, 2020).

The mobile SAMSAT program and SAMSAT outlets are indeed the flagship programs of the Maros Revenue Unit from year to year, according to the author, this program is considered very effective and makes it easier for the community because the service is getting closer and faster without reducing the substance of the service. In addition, this program gets good results as evidenced by the data that has been presented above. The difference between the results of this study and previous studies is very clear that this study it displays data that describes the programs carried out for optimizing motor vehicle tax revenues including SAMSAT outlets and shops and mobile SAMSAT which were not discussed in previous studies.

Service on Holidays.

In addition to weekdays, the flagship SAMSAT program also operates on holidays. The implementation of services on holidays is routinely carried out by the Maros Revenue Unit and other UPTs in South Sulawesi every year. This program is also considered very good because people who do not have time on weekdays can also pay their vehicle tax on holidays. This was conveyed by Nurfatma One of the taxpayers who will pay motor vehicle tax on holidays

"Actually, I just found out that there is a tax payment service on Sunday, I thought it was a holiday. but with this service, the community is also very helpful especially maybe like me who works from Monday to Friday and doesn't have time to go to the Samsat office to pay on weekdays, we can use this service to pay taxes "(Interview on October 10, 2020).

The same thing was also conveyed by Hasbullah who will pay motor vehicle taxes on holidays at the Tramo outlet

"Yes, I saw on Instagram that the Maros Samsat was still open for tax payment services, so I came here and it turned out that it was indeed open. This is very helpful for me who don't have time to pay taxes on weekdays"(Interview on October 10, 2020).

The implementation of this holiday service has quite an impact on motor vehicle tax receipts at the Maros Revenue UPT, this is said by Sut Mulianah, for the determination and acceptance of the Maros Revenue UPT

"This is done solely to achieve the acceptance target that has been set and Alhamdulillah friends are also very excited even though their holiday time is sacrificed. Services on holidays are also carried out according to the recommendation of the head of the South Sulawesi Bapenda" (Interview on October 8, 2020).

The implementation of services on holidays does not reduce the enthusiasm of employees who perform services, this was conveyed by Muhammad Firmansyah who is in charge of providing services.

"Yes, it doesn't matter, after all the schedule is also rolled only once a month. And the service is also only until noon"(Interview on October 10, 2020).

Motor vehicle tax receipts on holidays are quite passable and were stopped in March due to the pandemi COVID-19, holiday services reopened in August. Within 4 months the total motor vehicle tax revenue reached IDR 283,348,750, the following are the details

Location	Unit	Tax Revenue (IDR)
SAMSAT Around	185	11.956.650
Bantimurung Outlet	26	31.520.220
Pasar Tramo Outlet	34	54.326.330
Auri Outlet	74	79.245.550

Table 5. Motor Vehicle Tax Revenue on Holidays January-September 2020. Source: Maros Revenue UPT 2020

The holiday service program is expected to be even more optimal so that acceptance will also increase, one thing that can be done is to be more active in socializing with the community so that more people know about this program. This program is also very good according to my analysis because people who may be busy on weekdays so don't have time to come to pay taxes, it can be done on holidays even though the motor vehicle tax collection process is not optimal because there is still a lack of socialization carried out by the Maros Revenue Unit. In this paper, a holiday service program that the authors did not find in previous research, so the authors found the uniqueness of a program carried out by the Maros Revenue Unit in an effort to optimize motor vehicle tax revenues.

Door to Door Activities.

In addition to the programs mentioned above, one of the programs that are included in the Maros Revenue UPT flagship program is the Door To Door Activity. Door to door is a method used by the Regional Revenue Agency (BAPENDA) of South Sulawesi to increase local tax revenues. Door to door or door-to-door visits are carried out by South Sulawesi BAPENDA officers to submit a letter of registration and regional tax collection (SP3D) to taxpayers. Door to door can be in the form of motor vehicle tax collection (PKB), cigarette excise tax collection, heavy equipment data collection, and fuel tax data collection. In addition

to functioning for motor vehicle tax collection, the door to door implementation also serves to remind taxpayers to pay their motor vehicle tax, this was conveyed by Fandi Cahyadi, one of the door to door officers at the Maros regional revenue unit.

"door to door is done every month, people who have not paid their taxes will be billed, then the officer comes to the taxpayer's house, this method is very effective because sometimes there are people who forget their obligations so with the officers who come directly from their homes, people can remember and pay their vehicle taxes" (Interview on October 12, 2020).

The revenue unit for the Maros area, door-to-door activities are routinely carried out every month except from March to June where at that time Maros is a red zone for the spread of COVID-19. The revenue from door to door is also quite large, as evidenced by the receipt in August 2020 of IDR 125,675,800 with that amount, door to door activities are considered very effective because they are in direct contact with the community. In the previous program, this program was also not found in previous research so that this program can be a reference to other regions to optimize motor vehicle tax revenues and become a reference for writers who are interested in research as in this paper.

Motor Vehicle Tax Payment via E-SAMSAT.

SAMSAT South Sulawesi was launched in 2017, at that time the need for payment through automated teller machines (ATM) or electronically was very much needed by the community, that's why this service was launched to help facilitate online vehicle registration so that you can play anywhere and anytime. There are 3 ways to register online, namely through the South Sulawesi E-SAMSAT application, then via SMS, and via Telegram. The socialization of E-SAMSAT has been carried out by all employees and staff at the Maros Regional Revenue Unit, both on social media and directly to the public, as said by Mr. Sukur, S.E.

'Regarding the issue of E-SAMSAT, I have ordered all employees to disseminate information using their respective social media and also on the official Instagram of SAMSAT Maros, although it has not been realized too much, but with the existence of this E SAMSAT service it can also help and facilitate the community'

Payment of motor vehicle taxes through E-SAMSAT is indeed not good, but with maximum socialization to the community, more or less will have a good impact on motor vehicle tax revenues. the following is the result of receipt from E-SAMSAT.

Priode	Revenue Realization through E-SAMSAT (IDR)
Januari	453.000
February	1.256.500
March	821.050
April	0
May	365.200
Juni	2.310.650
July	1.235.000
August	865.210
September	652.150

Table 6. Motor Vehicle Tax Revenue Through E-SAMSAT.
Source: Maros Revenue UPT in 2020.

This electronic payment program is also very useful. People no longer need to leave the place to pay motor vehicle tax, with a cellphone or other gadget they can fulfill their obligation to pay Motor Vehicle Tax. This shows that it is easy to provide public services in the taxation

sector in order to create good services so that the Motor Vehicle Tax prioritizes digitalization in public services for the community.

CONCLUSION

Motor Vehicle Tax is included in the type of provincial tax which is part of the Regional Tax. Furthermore, the Motor Vehicle Tax as defined in Article 1 points 12 and 13 of the Law of the Republic of Indonesia Number 28 of 2009 is a tax on ownership and/or control of motorized vehicles. The flagship program of UPT Pendapatan Maros is an effort that is considered very good in contributing to Motor Vehicle Tax revenue. The programs include mobile SAMSAT, Samsat outlets and shops, holiday services, door to door, and E-Samsat. the latest innovations and other programs are needed to further optimize Motor Vehicle Tax revenue in the Maros district. The obstacles experienced by the Maros Revenue Unit are the socialization that has not been fully comprehensive to the community so that the programs offered are not fully known to the public.

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