

THE EFFECT OF THE PEMUTIHAN PROGRAM, EXEMPTION FROM TRANSFER FEES AND MOBILE SAMSAT ON MOTOR VEHICLE TAXPAYER COMPLIANCE (SURVEY OF THE ONE-ROOF SINGLE ADMINISTRATIVE SYSTEM IN KARAWANG DISTRICT)

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Abstrak

Studi pembahasan yang dilakukan ini dengan tujuan untuk mengetahui Pengaruh Program Pemutihan, Pembebasan Bea Balik Nama dan Samsat Keliling Terhadap Kepatuhan Wajib Pajak Kendaraan Bermotor (Survei Sistem Administrasi Manunggal Satu Atap Kab.Karawang). Total sampel yang dipakai pada studi pembahasan ini ialah sebesar 100 responden dihitung menggunakan metode simple random sampling. Pengumpulan data yang dilakukan pada studi pembahasan ini melalui metode kuesioner. Metode analisis data yang dilakukan untuk mengolah data pada studi pembahasan ini menggunakan Software SPSS 26. Hasil analisis dari uji secara parsial menunjukkan bahwa program pemutihan dan samsat keliling berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor, sedangkan pembebasan bea balik nama tidak berpengaruh dan tidak signifikan terhadap kepatuhan wajib pajak kendaraan bermotor. Hasil analisis dari uji secara simultan menunjukkan bahwa program pemutihan, pembebasan bea balik nama dan samsat keliling berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak kendaraan bermotor.

Kata kunci : Program Pemutihan, Pembebasan Bea Balik Nama , Samsat Keliling, Kepatuhan, Pajak.

Abstract

This discussion study was conducted with the aim of knowing the effect of the Bleaching Program, Exemption from Transfer of Name Duties and Mobile Samsat on the Compliance of Motor Vehicle Taxpayers (Survey of One Roof Single Administration System Kab.Karawang). The total sample used in this discussion study was 100 respondents calculated using the simple random sampling method. Data collection was carried out in this discussion study through a questionnaire method. The results of the analysis of the partial test show that the pemutihan program and mobile samsat have a positive and significant effect on the compliance of motor vehicle taxpayers, while the exemption of transfer duty has no effect and is not significant to the compliance of motor vehicle taxpayers. The results of the analysis of the simultaneous test show that the bleaching program, exemption from transfer duty and mobile social security have a positive and significant effect on the compliance of motor vehicle taxpayers.

Keywords: Bleaching Program, Exemption from Transfer of Name Duty, Mobile Samsat, Compliance, Taxes.

Introduction

Taxes are the most important source of revenue and are an effort by the government to bring about the development of state property. The potential that exists in each region is expected to be able to maximize well so that the local government can increase its regional income, having maximum regional original income (PAD) is the desire of each region. The source of local revenue that contributes a lot to each region is local taxes, one of which is motor vehicle tax. Motor vehicle tax is one of several sources of local revenue used in the regional autonomy budget whose income is relatively large. The agency that handles motor vehicle payment issues is the Regional Revenue Agency through the Technical Service Unit and the Single Administration System under One Roof (SAMSAT) (Gustaviana, 2020).

In failing to achieve the revenue target from taxes, it is also influenced by the level of income of the community itself, people who earn higher incomes tend to be more obedient in paying their tax obligations, and vice versa. (Ristiana et al., 2022) The following are tables and figures of the realization of motor vehicle taxes per month, before the pemutihan program, during the pemutihan program, after the pemutihan program and during the free motor vehicle name transfer program:

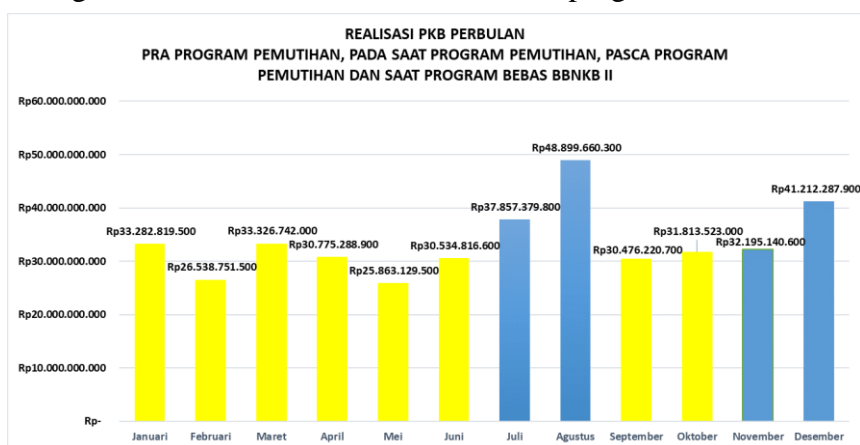


Figure 1 Monthly PKB Realization Target

Source: SAMSAT Kab. Karawang, 2023

Based on the results of the graph above, it can be seen that from 12 months of data in 2022 there were fluctuations in tax payments. The implementation of the whitening program was in July and August for realization in July of Rp. 37,857,379,800 and August of Rp. 48,899,660,300. But in September and October there was a decline due to the absence of a bleaching program. Then when the bleaching program was held again in November and December it increased slightly, for realization in November amounting to Rp. 32,195,140,600 and December amounting to Rp. 41,212,287,900, so it can be proven from the data that there was a decrease in public enthusiasm in paying taxes.

Judging from the picture above, the existence of a bleaching program in July-August increased the realization, when the bleaching program was held again in November and December the realization decreased, and there was a comparison between the first bleaching program and the second program had a difference in the realization results, because taxpayers only took advantage of the program to pay their obligations. The motor vehicle tax bleaching program must be maximized again through social media

or face-to-face networks, so as to reduce the tax burden for delays and the public to be more compliant by paying taxes on time. This is a more developed version of what was originally intended to determine mandatory tax laws followed by the public (Kusasih & Kustiningsih, 2023).

The implementation of this regional regulation is with the issuance of Governor Regulation (PERGUB) number 45 of 2014, the local government issued a policy regarding the bleaching of motor vehicle taxes and motor vehicle title transfer fees. This policy is certainly inseparable from the phenomenon where there are still many taxpayers who do not fulfill their tax obligations, so that it has an impact on hoarding fines or tax arrears, due to various factors such as economic constraints, lack of information related to paying taxes, community negligence and lack of public awareness and there are still many taxpayers who have motorized vehicles that have not been registered, thus causing a shift in PKB revenue, bleaching programs and BBNKB exemptions. The decrease in the number of taxpayers that occurred that taxpayer compliance in fulfilling their obligations in terms of paying motor vehicle taxpayers must still be improved again (BapendaJabar, 2023).

The existence of a motor vehicle tax and title transfer fee bleaching program policy must be followed by providing socialization to the public. Socialization is an effort of the Director General of Taxes to share understanding, information, and guidance/briefing to citizens and taxpayers about something related to these programs. Based on the results of interviews that have been conducted, the Karawang Regency Samsat has conducted socialization in more than 15 sub-districts each year related to increasing taxpayer compliance in order to always obey existing regulations. There are several programs and systems in the socialization of taxation regarding the pemutihan program, exemption from transfer duty and mobile samsat.

Based on the description above, it is necessary to have a breakthrough to increase taxpayer compliance to obey paying motor vehicle taxes and transfer duties on motor vehicle names and mobile samsat so that revenue from this sector reaches the targeted value. The impact of the implementation of bleaching motor vehicle tax fines is to attract people who are not compliant with paying taxes to pay motor vehicle taxes as an effort to increase taxpayer compliance in fulfilling their tax obligations. The bleaching of motor vehicle tax fines has a positive impact on the community. With these programs, it will help the community in having motor vehicle tax arrears that will only be subject to the principal only without being subject to fines or interest.

Research Method

This study uses a quantitative approach with multiple linear regression analysis techniques. The population in this study were motor vehicle taxpayers in Karawang Regency. The total sample used in this discussion study was 100 respondents calculated using the simple random sampling method. Data collection was carried out in this discussion study through the questionnaire method. The first stage of this research is to determine the research population. The research population, which is taxpayers in Karawang Regency, was chosen because there are problems as mentioned in the introduction, so the authors conducted research there. The second stage after determining the population is determining the sample or respondents who will later become informants

in this study through a survey. The survey results were then analyzed using multiple linear regression.

Before conducting the analysis, the researcher first conducted a classical assumption test on the research variables to determine the feasibility test of the sample before proceeding to the multiple linear regression test. After conducting the classical assumption test, the researchers then conducted regression analysis with SPSS tools, so as to get the research results. After the regression analysis was completed, the researcher explained the analysis compared to previous studies and also.

Results and Discussion

Tabel 1 Statistics Descriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	100	13	25	20.41	3.147
X2	100	15	25	20.47	2.939
X3	100	12	25	20.23	3.175
Y	100	8	25	20.70	3.410
Valid N (listwise)	100				

Through the table above, the following can be seen:

The Bleaching Program variable (X1) on Taxpayer Compliance (Y) with a total data (N) of 100, has a minimum value of 13, a maximum value of 25, the average value of the bleaching program is 20.41 and a standard deviation of 3.147. Variable Transfer Duty Exemption (X2) on Taxpayer Compliance (Y) with a total data (N) of 100, has a minimum value of 15, a maximum value of 25, the average value of the transfer duty exemption program is 20.47 and a standard deviation of 2.939. The Mobile Samsat variable (X3) on Taxpayer Compliance (Y) with a total of 100 data (N), has a minimum value of 12, a maximum value of 25, the average value of mobile Samsat is 20.23 and a standard deviation of 3.175. Variable Taxpayer Compliance (Y) where the amount of data (N) is 100, has a minimum value of 8, a maximum value of 25, the average value of taxpayer compliance is 20.70 and a standard deviation of 3.410.

**Table 2 Normality Test
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.52676253
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.072
Test Statistic		.086
Asymp. Sig. (2-tailed)		.063 ^c
a. Test distribution is Normal		

Through the table above, it is known that the resulting significant value is 0.063, so it can be said that this regression model is normally distributed where the significant value is greater than 0.05. So it can be concluded that this regression model is suitable for use in further analysis.

**Table 3 Multicollinearity Test
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	3.734	1.977		1.889	.062		
X1	.402	.138	.371	2.923	.004	.354	2.822
X2	.120	.148	.103	.811	.420	.352	2.837
X3	.311	.102	.290	3.048	.003	.633	1.581

a. Dependent Variable: Y

Source: SPSS V26 data, (2023)

Based on the table above, it can be seen that the value of *tolerance* and VIF of variable X_1 is 0.354 and 2,822, the value of *tolerance* and VIF of variable X_2 is 0.352 and 2,837, and the value of *tolerance* and VIF of variable X_3 is 0.633 and 1,581. It can be concluded that the regression model equation does not contain multicollinearity, namely there is no correlation between the independent variables so that it is suitable for use in further analysis because the tolerance value is above 0.10 and VIF is less than 10.

**Table 4 Heteroscedasticity Test
Coefficients ^a**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	3.721	1.340			2.776	.007
X1	-.057	.093	-.104		-.614	.541
X2	-.060	.100	-.101		-.599	.551
X3	.025	.069	.045		.357	.722

Source: SPSS V26 data processing, (2023)

Based on the table above, the results of the significant value of X_1 is 0.541, the significant value of X_2 is 0.551, and the significant value of X_3 is 0.722. This shows that the value obtained is greater than 0.05 or 5%, so it can be concluded that there is no heteroscedasticity because the significant level is more than 0.05.

Validity and Reliability Test

Table 5 Validity Test

Variable	Item	Correted Item- Total Correlation	r- table	Description
Whitening Program (X1)	X1.1	0,772	0,196	Valid
	X1.2	0,786	0,196	Valid
	X1.3	0,770	0,196	Valid
	X1.4	0,739	0,196	Valid
	X1.5	0,812	0,196	Valid
Exemption from Transfer of Name Duty (X2)	X2.1	0,784	0,196	Valid
	X2.2	0,796	0,196	Valid
	X2.3	0,760	0,196	Valid
	X2.4	0,724	0,196	Valid
	X2.5	0,756	0,196	Valid
Mobile Samsat (X3)	X3.1	0,752	0,196	Valid
	X3.2	0,616	0,196	Valid
	X3.3	0,770	0,196	Valid
	X3.4	0,670	0,196	Valid
	X3.5	0,726	0,196	Valid

Taxpayer Compliance (Y)	Y.1	0,788	0,196	Valid
	Y.2	0,758	0,196	Valid
	Y.3	0,792	0,196	Valid
	Y.4	0,704	0,196	Valid
	Y.5	0,589	0,196	Valid

Source: SPSS 26 data processing results, research (2023)

Based on table 4.9, it can be seen from 20 statements regarding the bleaching program, exemption from transfer fees and mobile samsat on compliance with motor vehicle taxpayers submitted by the author to respondents, 20 statements are declared valid, because $r_{count} > r_{table}$ of 0.196.

Table 6 Reliability Test

Variable	Cronbach's Alpha	Description
Whitening Program (X1)	0,828	Realizable
Exemption from transfer duty (X2)	0,821	Reliable
Mobile Samsat (X3)	0,751	Reliable
Taxpayer Compliance (Y)	0,766	Reliable

Source: Research results (2023)

Based on the table above, it is known that all variables in this study can be said to be realizable because the coefficient of *Cronbach's Alpha* is greater than 0.70, it can be concluded that the question items can be used as instruments for further research.

**Table 7 Multiple Linear Regression Test
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.734	1.977		1.889	.062
X1	.402	.138	.371	2.923	.004
X2	.120	.148	.103	.811	.420
X3	.311	.102	.290	3.048	.003

Source: SPSS V26 data processing, (2023)

Based on the table above, the regression model obtained is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 3.734 + 0.402X_1 + 0.120X_2 + 0.311X_3 + e$$

From the above equation can be explained as follows:

The constant of 3.734 indicates, if the independent variables (Bleaching Program, Exemption from Transfer Duty, and Mobile Samsat) are said to have no change, the value of Y (Taxpayer Compliance) is 3.734 units. The regression coefficient of the Bleaching Program variable (X_1) of 0.402 means that every increase in the Bleaching Program variable (X_1) by 1 unit, the Taxpayer Compliance will increase by 0.402 units, assuming that other variables do not change or are constant. The regression coefficient of the variable Transfer Duty Exemption (X_2) of 0.120 means that every increase in the variable

Transfer Duty Exemption (X_2) by 1 unit, then Taxpayer Compliance will increase by 0.120 units, assuming other variables do not change or are constant. The regression coefficient of the Mobile Samsat variable (X_3) of 0.311 means that every increase in the Mobile Samsat variable (X_3) by 1 unit, then Taxpayer Compliance will increase by 0.311 units assuming other variables do not change or are constant.

Analysis of the Coefficient of Determination (*Adjusted R²*)

Table 8 Test Coefficient of Determination Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.671 ^a	.451	.434	2.566

a. Predictors: (Constant), X3, X1, X2

Source: SPSS V26 data, (2023)

Based on the table above, it is known that the result of the Adjusted *R Square* value is 0.434, this makes the Bleaching Program, Exemption from Transfer of Name Duties and Mobile Samsat variables can explain Taxpayer Compliance by 43.4%, after adjusting for the sample and independent variables. While there is a remaining 56.6% which is explained by other variables outside the research variables.

Table 9 Partial Test (t test) Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.734	1.977		1.889	.062
	X1	.402	.138	.371	2.923	.004
	X2	.120	.148	.103	.811	.420
	X3	.311	.102	.290	3.048	.003

a. Dependent Variable: Taxpayer Compliance

Source: SPSS V26 data, (2023)

It can be seen in the table above that the significant value for the Bleaching Program variable (X_1) is 0.004 and the t value is 2.923. This shows that the significant value is less than 0.05 and the calculated t value is more than the t table, so it can be concluded that there is an influence of variable X_1 on variable Y and the first hypothesis is supported. Furthermore, for the variable Transfer Duty Exemption (X_2), a significant value of 0.420 is obtained and the calculated t value is 0.811. This shows that the significant value is more than 0.05 and the t value is less than the t table, so it can be concluded that there is no effect of variable X_2 on variable Y and the second hypothesis is not supported. Then for the Mobile Samsat variable (X_3), a significant value of 0.003 is obtained and the t value is 3.048. This shows that the significant value is less than 0.05 and the t value is more than the t table, so it can be concluded that there is an influence of variable X_3 on variable Y and the third hypothesis is supported.

Table 10 Simultaneous F Test ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	518.932	3	172.977	26.272	.000 ^b
	Residual	632.068	96	6.584		
	Total	1151.000	99			

a. Dependent Variable: Taxpayer Compliance

b. Predictors: (Constant), Bleaching Program, Transfer Duty Exemption, Mobile Samsat

Source: SPSS V26 data, (2023)

Based on the table above, it is known that the significant value of the effect of variables X_1 , X_2 , X_3 simultaneously on Y is 0.000 and the calculated F value is 26,272. This shows that the significant value is less than 0.05 and the calculated F value is greater than the F table, so it can be concluded that there is an influence of the variables X_1 , X_2 , X_3 simultaneously on Y and the fourth hypothesis is supported.

Discussion

Compliance Theory. The compliance theory proposed by (Tyler, 1990) explains that in the sociological literature an individual has two basic views on compliance with the law, namely one instrumental perspective and another normative one. The instrumental perspective assumes that individual behavior is influenced by self-interest and that their behavior leads to incentives and punishments. The normative perspective refers to things that a person believes are moral or against their own interests.

Effect of Bleaching Program on Motor Vehicle Taxpayer Compliance. Based on the results of hypothesis testing that has been carried out, the results of H_0 are rejected and H_1 is accepted so that the Bleaching Program has a positive and significant effect on the Compliance of Motor Vehicle Taxpayers registered at SAMSAT Kab.Karawang. Based on Governor Regulation Number 45 of 2014, Bleaching or what is often called Administrative Sanction Exemption is an exemption from administrative sanctions on motor vehicle taxes which results in late payment of motor vehicle taxes (Ammy, 2022). Tax avoidance is important to improve taxpayer compliance. Vehicle tax exemption is a national measure aimed at identifying taxpayers who have fulfilled their vehicle tax obligations by not paying or waiving delays for a certain period of time. Bleaching is considered a way for locals to pay road tax without fines.

In this study, the pemutihan program is considered good because taxpayers have taken advantage of the program, which has resulted in an increase in compliance in paying taxes. According to the relevant theory in this study is compliance theory, where this theory explains the behavior of a person who complies with applicable regulations. Therefore, taxpayers who understand and follow this program will provide relief for taxpayers who have arrears so that this can attract people to take advantage of the whitening program. The proof of the hypothesis in this study is in line with research (Sari et al., 2022), which states that the implementation of the pemutihan program has a significant effect and is also able to influence the compliance of motor vehicle taxpayers. However, the results of this study are not in line with research conducted by (Widya Sasana, 2021) which states that the bleaching program has no effect on motor vehicle taxpayer compliance.

The Effect of Exemption from Transfer of Name Duty on Motor Vehicle Taxpayer Compliance. Based on the results of hypothesis testing that has been carried out, the results of H_0 are accepted and H_1 is rejected so that the exemption of transfer duty is not significant to the compliance of motor vehicle taxpayers registered at SAMSAT Kab.Karawang. According to Article 1 Number 20 of the Governor Regulation (PERGUB), Motor Vehicle Ownership Tax (BBNKB) is a tax levied on the transfer of ownership rights to motor vehicles as a result of an agreement between two parties or unilateral actions or sale and purchase, exchange, gift, inheritance or formation of a business entity. The transfer of Motor Vehicle Tax Exemption (BBNKB) aims to increase taxpayer responsibility to pay taxes and help taxpayers transfer ownership of motor

vehicles when the identity of the new owner changes, because this program eliminates administrative sanctions related to the return of motor vehicle certificates.

In this study, taxpayers are still low in knowing and understanding the functions and benefits of the name transfer duty exemption. The causes of the ineffectiveness of this name transfer duty program are due to, among others, the existence of long procedures and the amount of administrative costs that make taxpayers less interested in participating in this program. Name transfer duty exemption is a program provided by the government for taxpayers in eliminating the administrative costs of motor vehicle title transfer fees. According to the relevant theory in this study is compliance theory, where this theory explains the behavior of a person who complies with applicable regulations. But in reality taxpayers are not compliant in the regulations that have been determined. The proof of the hypothesis in this study is in line with research (Kusasih & Kustiningsih, 2023), which states that the exemption of name transfer duty is unable to have a significant and also unable to influence taxpayer compliance. However, the results of this study are not in line with research conducted by (Saputra, 2022) which states that the exemption of transfer duty has a significant effect on motor vehicle taxpayer compliance.

The Effect of Mobile Samsat on Motor Vehicle Taxpayer Compliance. Based on the results of hypothesis testing that has been carried out, the results of H_0 are rejected and H_1 is accepted so that Mobile Samsat has a positive and significant effect on the compliance of motor vehicle taxpayers registered at SAMSAT Kab.Karawang. According to the Governor Regulation (PERGUB) Article 22 paragraph (1) improving the quality of service of the joint samsat office can be done by forming an auxiliary unit, one of which is mobile samsat. Mobile Samsat is an annual STNK validation service, payment of motor vehicle tax (PKB) and mandatory contribution to traffic accident funds (SWDKLLJ) in vehicles with the ball pick-up method, namely by visiting vehicle owners or taxpayers who are far from the samsat service center. The existence of mobile SAMSAT services with a location that is easy for taxpayers to reach in order to fulfill their obligations, with the hope of being able to increase citizen obedience in paying motor vehicle taxes.

In this study, the mobile SAMSAT is considered good because taxpayers have taken advantage of the program which has resulted in an increase in compliance in paying their taxes. According to the relevant theory in this study is compliance theory, where this theory explains the behavior of a person who complies with applicable regulations. So that the existence of mobile samsat with activities using motorized vehicles that operate from one place to another, which provides convenience for taxpayers in paying motor vehicle taxes so that taxpayers are more obedient in complying with applicable taxation provisions. The proof of the hypothesis in this study is in line with research (Ristiana et al., 2022), which states that the application of mobile social security has a significant effect and also affects taxpayer compliance. However, the results of this study are not in line with research conducted by (Maulana & Septiani, 2022) which states that mobile samsat has no effect on motor vehicle taxpayer compliance.

The Effect of the Bleaching Program, Exemption from Transfer of Name Duties and Mobile Samsat on Motor Vehicle Taxpayer Compliance. Based on the results of the F test above, it is found that the Bleaching Program, Exemption from Transfer of Name Tax and Mobile Samsat simultaneously have a positive and significant effect on Motor Vehicle Taxpayer Compliance. Taxpayer compliance (*tax compliance*) is an idea that leads to a psychological contract. The provisions of the tax law have consequences, namely the existence of a contractual relationship between two parties,

namely the obligations and rights of each contracting party, namely the taxpayer and the state. The rules that apply and are determined in the world of taxation are regulated by tax law.

Taxpayer compliance is a condition carried out by taxpayers to pay off all outstanding tax obligations so that taxpayers can exercise tax rights. The relevant theory in this study is compliance theory, where compliance theory is what explains the behavior of a person who complies with applicable regulations. Programs provided by the government such as the whitening program, exemption from transfer duties and mobile SAMSAT are government efforts that are used by taxpayers to carry out their obligations in complying with applicable regulations. This is evidenced in research (Rahayu & Amirah, 2018) that the bleaching program and exemption from transfer duty have a significant effect and also affect the compliance of motor vehicle taxpayers and according to research (Megayani & Noviari, 2021) that mobile SAMSAT has a significant effect and also affects the compliance of motor vehicle taxpayers. However, this research is not in line with researchers (Widya Sasana, 2021), researchers (Kusasih & Kustiningsih, 2023), researchers (Maulana & Septiani, 2022) who state that the bleaching program, exemption from transfer fees and mobile samsat have no effect on motor vehicle taxpayer compliance.

Conclusion

Based on the results of the study, it can be concluded that partially the pemutihan program has a positive and significant effect on the compliance of motor vehicle taxpayers. exemption of transfer fees has no effect on compliance of motor vehicle taxpayers. Mobile Samsat has a positive and significant effect on motor vehicle taxpayer compliance. While simultaneously the variables of the bleaching program, exemption from transfer fees and mobile Samsat have a positive and significant effect on the compliance of motor vehicle taxpayers.

Suggestions for further researchers are expected to further expand the scope of research, for example not only in one district and it is hoped that it is necessary to add other independent or independent variables that can affect the obligation of vehicle taxpayers to pay. Future researchers also need to add information to the questionnaire that the respondents needed are in accordance with the desired criteria, for example, the respondent really owns a motor vehicle and pays his own taxes, especially the variables of the bleaching program, exemption from transfer fees and mobile samsat. Then for taxpayers, it is hoped that they will always carry out their obligations by obediently paying taxes, because motor vehicle taxes have a major effect on the income of a region in order to improve the region's infrastructure facilities .

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