

## THE EFFECT OF MOBILE SAMSAT SERVICES, E-SAMSAT, AND TAX AMNESTY ON THE REALIZATION OF MOTOR VEHICLE TAX REVENUE IN ENDE REGENCY

Kesia Arianty Rohi Djami<sup>1</sup> , Herly Mathelda Oematan<sup>2</sup> , Olivia Louise Eunike Tomasowa<sup>3</sup>

<sup>1,2,3</sup>Faculty of Economics and Business, Nusa Cendana University  
[kesiaarianty23@gmail.com](mailto:kesiaarianty23@gmail.com)

### ABSTRACT

*This study aims to determine the effect of Mobile Samsat services, E-Samsat, and Tax Amnesty on Motor Vehicle Tax (PKB) Revenue in Ende Regency. This study uses a quantitative approach with a causal associative research method. The data used were secondary data in the form of PKB realization reports, Mobile Samsat service data, revenue realization data through E-Samsat, and Tax Amnesty data obtained from the Ende Regency SAMSAT Office for the 2022-2025 period. The data analysis technique used was multiple linear regression analysis with the assistance of SPSS version 26. The results showed that Mobile Samsat partially influenced PKB revenue realization, E-Samsat had no effect on PKB revenue realization, and Tax Amnesty did influence PKB revenue realization. Simultaneously, Mobile Samsat, E-Samsat, and Tax Amnesty influenced Motor Vehicle Tax Revenue Realization in Ende Regency, while other factors were outside this research.*

*Keywords: Mobile Samsat, E-Samsat, Tax Amnesty, Motor Vehicle Tax*

### INTRODUCTION

Article 1, paragraph 1 of Law of the Republic of Indonesia Number 28 of 2007 states that taxes are mandatory contributions to the state owed by individuals or entities, which are compulsory under the law, without receiving any direct compensation and are used for state purposes for the greatest prosperity of the people. According to Prof. Dr. Rochmat Soemitro, S.H. in Hartati (2020:29), taxes are contributions made by the people to the state treasury based on law (which can be enforced) without receiving any direct tangible reciprocal services (counter-performance) and are used to pay general expenses. Therefore, it can be concluded that taxes are a citizen's obligation to pay to the government and are one of the largest sources of state revenue.

Based on their collection, Indonesia has two types: central and regional taxes. In the Law of the Republic of Indonesia Number 1 of 2022 Chapter 1 Article 1 Number 21 Concerning Financial Relations Between the Central Government and Regional Governments, it is stipulated that regional taxes are one of the main types of revenue for regional governments paid by individual or corporate taxpayers and are mandatory or coercive based on applicable law, without direct compensation to taxpayers, and are used for regional development interests for the greatest prosperity of the people. One type of regional tax that contributes to regional revenue is Motor Vehicle Tax. According to Widyaningsih in Maulana and Septiani (2022:232) motor vehicle tax is a tax on the ownership and/or control of motorized vehicles. Meanwhile, motorized vehicles are all wheeled vehicles and their trailers used on all types of land roads and driven by technical equipment in the form of motors or other equipment. Motor vehicle tax is a type of tax collected by the province, but each district/city is given the authority to collect its own motor vehicle tax (Kowel, Kalangi and Tangkuman, 2019:4252). The authorized agency for the payment of Motor Vehicle Tax (PKB) is the Regional Revenue Agency (BAPENDA)

through the Joint Office of the One-Stop Integrated Administration System (SAMSAT). At this agency, the public pays their motor vehicle tax through various services provided by the Samsat office in the taxpayer's area of residence. As a joint office organization, SAMSAT consists of Samsat supervisors, Samsat coordinators, Samsat implementers, and each employee of the organization has a role to serve the public when paying motor vehicle tax. (Maulana and Septiani, 2022:232).

The Motor Vehicle Tax (SAMSAT) office provides several services and policies to assist the public in the Motor Vehicle Tax (PKB) payment process. Initially, the system used for Motor Vehicle Tax (PKB) payments was manual, but over time, local governments have utilized technology by implementing digital-based services to simplify payments and increase PKB revenue. Several factors can influence the increase in motor vehicle tax payments, such as the services provided and the policies implemented by local governments or Samsat offices.

To improve taxpayer compliance and increase PKB revenue, the government has implemented strategies such as improving the tax administration system, such as door-to-door services, mobile SAMSATs, Tax Amnesty, and utilizing social media, in line with developments in the digital era (Dwantri, Ena Mau, and Pah, 2025:5). The implementation of e-Samsat aims to simplify the PKB payment process for taxpayers. Payments can be made online using the e-Samsat system, making it easier for citizens to pay their vehicle taxes and eliminating any excuses for taxpayers to avoid paying taxes (Maulana and Septiani, 2022:234).

Furthermore, mobile vehicle tax offices (Samsat Keliling) also have the potential to boost vehicle tax revenue. Mobile Samsat Keliling provides vehicle registration (STNK) validation services, vehicle tax (PKB) payments, and vehicle tax (SWDKLLJ) payments using vehicles that can travel from one location to another (Rohemah, Kompyurini, and Rahmawati, 2013:138). The convenience of the PKB payment mechanism, the speed and accuracy, and the quality of service provided by mobile Samsat will encourage the public to be more compliant in paying their PKB (Gustaviana, 2020:22).

Furthermore, the tax amnesty policy is also a government strategy to increase motor vehicle tax revenue, particularly tax revenue from taxpayers with outstanding payments. This policy is regulated in Law of the Republic of Indonesia Number 11 of 2016 concerning Tax Amnesty. Through this policy, the government provides incentives in the form of fine waivers or tax relief to encourage taxpayers to fulfill their obligations.

Increasing the realization of PKB revenue has become increasingly crucial for local governments with the enactment of East Nusa Tenggara Governor Regulation Number 9 of 2024 concerning Procedures for Regional Tax Collection related to the 66% Opsen policy. This policy provides a change in the tax revenue sharing scheme, the 66% Opsen amount will be included directly in regional revenue. The implications of this policy require local governments and the Samsat to improve the quality and strategy of taxation. Efforts that can be made include optimizing existing tax services such as mobile Samsat services, developing a digital payment system/e-Samsat, and designing incentive policies such as the Tax Amnesty. This is done with the aim of increasing the realization of Motor Vehicle Tax (PKB) revenue, which has an impact on the nominal amount of revenue from the PKB Opsen that goes into the regional treasury, thereby helping to achieve the PAD target.

A similar study was conducted by Maulana and Septiani in 2022, entitled "The

Effect of Mobile Samsat Services, E-Samsat, and Tax Sanctions on Motor Vehicle Taxpayer Compliance," with the study location in Cianjur Province. The results of a partial hypothesis test showed that mobile Samsat services and tax sanctions had no effect on motor vehicle taxpayer compliance, while e-Samsat did. These results align with several previous studies conducted by Putri et al. (2024), Alverina and Rahmi (2022), and Abdi and Faisal (2023), which showed differences in the Mobile Samsat variable. In some cases, the results showed no significant effect due to limited service units and locations, while e-Samsat tended to have a positive effect on taxpayer compliance. Abdi and Faisal's study also found that tax amnesty had no effect on taxpayer compliance. These findings suggest that the effectiveness of the Tax Amnesty depends on the policy design in each region.

Previous studies have not specifically examined Motor Vehicle Tax revenue realization based on PKB revenue realization data, but rather focused on taxpayer compliance, measured using questionnaires. Therefore, this study differs in its approach and analytical focus. It not only assesses the influence of Mobile Samsat (Samsat), E-Samsat, and Tax Amnesty services, but also directly measures their impact on PKB revenue realization using PKB revenue realization data in Ende Regency. Furthermore, this research was conducted in the context of Ende Regency, which is categorized as a disadvantaged, outermost, and frontier (3T) region, thus having different social, geographic characteristics, and levels of digital service utilization compared to previous research areas.

Based on similar phenomena and studies, the researchers were interested in determining whether these variables also influence the increase in motor vehicle tax payments in Ende Regency and the extent to which the implementation of Mobile Samsat, E-Samsat, and Tax Amnesty has impacted PKB revenue realization in Ende Regency. Therefore, this study was conducted to analyze the influence of these three strategies on motor vehicle tax revenue realization as a basis for policy evaluation and future decision-making.

## RESEARCH METHODS

The research approach used to determine the type of data, data collection methods, and data analysis. This study employed a quantitative approach, a research method used to examine a specific population or sample using numerical data (Sugiyono, 2013:7). This approach was chosen because the research used annual numerical data obtained from official local government agencies and analyzed using multiple linear regression analysis to determine the effect of Mobile Samsat (Samsat), E-Samsat, and Tax Amnesty services on motor vehicle tax revenue realization in Ende Regency.

The scope of the study is the limitation of the study used to ensure a more focused discussion and to ensure it does not deviate from the stated research objectives. The scope of this study focuses on the effect of Mobile Samsat, E-Samsat, and Tax Amnesty services on motor vehicle tax revenue realization in Ende Regency. The research was conducted at the Ende Regency Joint Office of the One-Stop Integrated Administration System (SAMSAT). The data used were secondary data on vehicle tax revenue realization, revenue through the Mobile Samsat service, E-Samsat usage, and Tax Amnesty revenue data during the specified research period.

The population of this study was all motor vehicle tax payments recorded at the Ende Regency SAMSAT Office for 2022-2025 (48 months).

The data collection technique used in this study was documentation, which

involves reviewing and analyzing documents used in the research. Documentation can be defined as data collection through written materials published by the research institution. Interviews are communication between individuals to exchange information or ideas through questions and answers on a specific topic. Interviews involve direct questions from the researcher to informants, and the answers are recorded and processed into research answers.

In this study, documentation served as the primary data collection technique. Documentation was conducted by collecting reports on motor vehicle tax revenue targets and realizations, as well as other tax payment data from the Ende Regency SAMSAT (Sectoral Administration Agency) (SAMSAT). Interviews were used solely for supplementary or supporting information during data collection.

analysis used quantitative data analysis, consisting of two methods: descriptive and inferential analysis. Both analytical techniques were used in this study. The analysis stages included descriptive statistical testing, classical assumption testing, multiple linear regression testing, and hypothesis testing. Three classical assumption tests were used: normality, multicollinearity, and heteroscedasticity. Once the classical assumption tests were met, the hypothesis was tested using multiple linear regression analysis using Microsoft Excel and SPSS (Statistical Product and Service Solution) version 26. Furthermore, partial tests (t-test), simultaneous tests (F-test), and coefficient of determination (adjusted R<sup>2</sup>) were conducted.

## RESULTS AND DISCUSSION

### Research result

#### Descriptive Statistics

Descriptive statistical analysis was conducted to provide an overview of the data used in the study. This analysis included the minimum, maximum, average (mean), and standard deviation values for each research variable.

**Table 1 Results of Descriptive Statistical Tests**

Indicator	N	Min	Max	Mean	Std. Deviation
Mobile Samsat	48	Rp49.427.189	Rp618.848.874	Rp247.445.813	Rp95.281.225
E-Samsat	48	Rp0	Rp11.474.865	Rp1.768.448	Rp3.042.112.377
Tax Amnesty	48	Rp0	Rp1.283.618.029	Rp215.073.124	Rp411.090.544.481
Realization	48	Rp367.052.792	Rp1.909.999.549	Rp965.158.621	Rp302.978.595.260

*Source: Processed Data*

#### Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the effect of each independent variable on the dependent variable partially or simultaneously.

**Table 2 Results of Multiple Linear Regression Analysis**

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	435.126.158.797	68.870.400.360
	X1_Mobile Samsat Keliling	1.940	.303
	X2_E-Samsat	-4.669	8.010
	X3_Tax Amnesty	.271	.069

Source: Processed Data

### Classical Assumption Test

The classical assumption test is conducted to ensure that the data used in the research is normal data that meets the assumptions of the statistical model, so that the analysis results are valid and reliable. There are three (3) types of classical assumption tests conducted, as follows:

#### 1. Normality Test (One-Sample Kolmogorov-Smirnov Test)

A normality test was conducted to determine whether the data used was normally distributed. In this study, the Kolmogorov-Smirnov method was used to test normality, with the data being considered normal if the significance value is  $>0.05$ .

**Table 3 Normality Test Results**

		Unstandardized Residual
N		48
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	15.348.637.975.885.000
Most Extreme Differences	Absolute	.094
	Positive	.075
	Negative	-.094
Test Statistic		.094
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

Source: Processed Data

#### 2. Multicollinearity Test

A multicollinearity test is performed to determine the relationship between independent variables. The test is performed by examining the Tolerance and Variance Inflation Factor (VIF) values. To be free from multicollinearity, a tolerance value of  $>0.10$  and a VIF of  $<10$  are required.

**Table 4 Multicollinearity Test Results**

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1_Mobile Samsat	.644	1.553
	X2_E-Samsat	.902	1.109
	X3_Tax Amnesty	.666	1.501

Source: Processed Data

### 3. Heteroscedasticity Test (Glejser)

A heteroscedasticity test was performed to determine residual variance. This test uses the Glejser test, with a significance value of  $>0.05$ .

**Table 5 Heteroscedasticity Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	154.951491.140	41.026930.250		.000
	X1_Mobile Samsat	-.183	.180	-.185	.316
	X2_E-Samsat	-1.377	4.772	-.044	.774
	X3_Tax Amnesty	.059	.041	.257	.159

Source: Processed Data

## Hypothesis Testing

Hypothesis testing is a test to obtain answers to hypotheses or temporary assumptions. Hypothesis testing is carried out partially and simultaneously.

### 1. T-Test (Parsial)

A T-test was conducted to determine the effect of each independent variable on the dependent variable. This study examined the impact of mobile vehicle tax services, e-samsat, and the Tax Amnesty on motor vehicle tax revenue realization. H1 is accepted if the significance value is  $<0.05$ .

**Table 6 T-Test Results**

Model		t	Sig.
1	(Constant)	6.318	.000
	X1_Mobile Samsat	6.410	.000
	X2_E-Samsat	-.583	.563
	X3_Tax Amnesty	3.929	.000

Source: Processed Data

## 2. F-Test (Simultan)

The F-test was conducted to determine the simultaneous or joint influence of three independent variables on the dependent variable. This study examined the simultaneous influence of mobile vehicle tax services, e-samsat, and the Tax Amnesty on motor vehicle tax revenue realization. H1 is accepted if the significance value is <0.05.

**Table 7 F-Test Results**

Model		F	Sig.
1	Regression	42.483	.000 <sup>b</sup>
	Residual		
	Total		

Source: Processed Data

## 3. Coefficient of Determination (Adjusted R<sup>2</sup>)

The coefficient of determination test is conducted to determine the ability of the independent variable to explain the dependent variable. In this study, the adjusted coefficient of determination (Adjusted R<sup>2</sup>) was used. The higher the Adjusted R<sup>2</sup> value, the greater the ability of the independent variable.

**Table 8 Results of the Determination Coefficient Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.862 <sup>a</sup>	.743	.726	158.632.596.692

Source: Processed Data

## DISCUSSION

### The Impact of Mobile Samsat Services on Motor Vehicle Tax Revenue

Based on the t-test results, the significance value for the Mobile Samsat service was

$0.000 < 0.05$ . This result indicates that H1 is accepted, indicating that the Mobile Samsat service has an impact on motor vehicle tax revenue realization. Any increase in the Mobile Samsat service will be followed by a corresponding increase in PKB revenue. These results indicate that the existence of the Mobile Samsat service can facilitate taxpayers through its strategic location, good service, simple administrative requirements, and time efficiency in paying motor vehicle tax, especially for those located far from a Samsat office.

The results of this study align with Attribution Theory, which explains that a person's behavior in paying taxes is influenced by both external and internal factors. In this study, the Mobile Samsat service is an external factor influencing taxpayer behavior in paying motor vehicle tax. The ease of service, strategic location, and time efficiency provided by the Mobile Samsat can shape positive perceptions of taxpayers, thus encouraging compliant behavior in paying taxes. The better the service provided by the government through the Mobile Samsat, the greater the likelihood of taxpayers making timely PKB payments.

The results of this study also support previous research conducted by Alverina and Rahmi (2022) and Abdi and Faisol (2023), which showed that the Mobile Samsat service has a positive effect on motor vehicle taxpayer compliance due to its strategic location.

### **The Impact of the E-Samsat System on Motor Vehicle Tax Revenue Realization**

Based on the t-test results, E-Samsat obtained a significance value of  $0.563 > 0.05$ . This result indicates that H1 is rejected, indicating that the E-Samsat system has no effect on motor vehicle tax revenue realization. E-Samsat usage has not yet produced a significant impact, such as an increase in PKB revenue. Although the E-Samsat service is available, its use by the public is not sufficient to directly increase tax revenue realization. This condition may be caused by the still low utilization of digital services by taxpayers, limited internet access, and a lack of public understanding of the electronic tax payment system.

The results of this study are linked to the Technology Acceptance Model (TAM), which explains that a person's acceptance of a technology is influenced by perceived ease of use and perceived usefulness. In this study, E-Samsat has not been fully accepted by taxpayers because some people have not yet experienced the ease or benefits of using the system to its full potential. Regional conditions can also influence the level of digital service utilization, so E-Samsat use has not yet significantly impacted PKB revenue realization.

The results of this study align with previous research conducted by Hartanti et al. (2020), which found that E-Samsat had no partial effect on PKB revenue, but simultaneously, E-Samsat, along with other services, still had an impact on tax revenue.

### **The Impact of the Tax Amnesty on Motor Vehicle Tax Revenue**

Based on the t-test results, the Tax Amnesty obtained a significance value of  $0.000 < 0.05$ . This result indicates that H1 is accepted, indicating that the Tax Amnesty has an impact on the realization of motor vehicle tax revenue. The Tax Amnesty/tax amnesty policy can increase payments and realization of PKB revenue. This program provides convenience and opportunities to the public in the form of reductions in fines or administrative sanctions for PKB arrears, thus encouraging people to pay their taxes, which will impact increased motor vehicle tax revenue.

Supported by Attribution Theory, the Tax Amnesty policy is an external factor influencing taxpayer behavior. Taxpayers will be encouraged to pay vehicle taxes when the government provides convenience in the form of waiving administrative sanctions or tax fines. This policy will create the perception that tax payments are easier and more profitable, thereby increasing public awareness of paying motor vehicle taxes.

The results of this study support previous research conducted by Firmansyah and Mahpudin (2026) and Angelica (2024), which showed that the Tax Amnesty has an impact on motor vehicle taxpayer compliance.

### **The Impact of Mobile Samsat Services, E-Samsat, and Tax Amnesty on Motor Vehicle Tax Revenue Realization**

Based on the F-test results, a significance value of  $0.000 < 0.05$  was obtained. This result indicates that H1 is accepted, indicating that the Mobile Samsat, E-Samsat, and Tax Amnesty simultaneously influence the realization of motor vehicle tax revenue in Ende Regency. This demonstrates that the mobile Samsat service provides convenience to the public due to its strategic location, easy access, time efficiency, and administrative simplicity. This has resulted in a large number of people utilizing this service, impacting the realization of Motor Vehicle Tax (PKB).

PKB payments can also be made online through the E-Samsat system, which is expected to simplify taxpayers' payment obligations. Furthermore, the implementation of the Tax Amnesty policy is also crucial; this policy attracts taxpayers because it is considered to ease the burden on taxpayers. Therefore, the combination of the Mobile Samsat service, the implementation of the E-Samsat system, and the Tax Amnesty policy plays a role in influencing the realization of PKB revenue. The better the implementation of these three services and policies, the higher the realization of motor vehicle tax revenue.

### **CONCLUSION**

Based on the results of research on the Influence of Mobile Samsat Services, E-Samsat, and Tax Amnesty on the Realization of Motor Vehicle Tax Revenue in Ende Regency, it can be concluded that:

1. Mobile Samsat services have an impact on motor vehicle tax revenue collection. This indicates that mobile Samsat services can help increase vehicle tax revenue collection.
2. E-Samsat has no impact on motor vehicle tax revenue collection. This indicates that the use of electronic tax payment services is still not optimally utilized by the public, which may be influenced by limited internet access and technological

knowledge.

3. *Tax Amnesty has an impact on motor vehicle tax revenue collection. This indicates that the tax amnesty program can encourage people to pay their motor vehicle tax arrears due to the elimination of fines and payment convenience provided by the government.*
4. Mobile Samsat services, e-Samsat, and Tax Amnesty have an impact on motor vehicle tax revenue collection in Ende Regency. These results indicate that the combination of mobile Samsat services, a digital payment system (e-Samsat), and the Tax Amnesty policy can be a government strategy to increase motor vehicle tax revenue.

## REFERENCE

- Abdi, A.S. and Faisol, I.A. (2023) "The Effect of Tax Whitening, Mobile Samsat, E-Samsat, Tax Sanctions, and Service Quality on Motor Vehicle Taxpayer Compliance in Bangkalan Regency," *Neo-Bis*, 12(1), pp.91-107. <https://doi.org/10.21107/nbs.v12i1.21675>.
- Alverina, C.S. & Rahmi, N., 2022. "The Effect of the E-Samsat and Mobile Samsat Programs on the Compliance of Motor Vehicle Taxpayers in the Central Jakarta Area." *Journal of Public Administration Sciences*, 2(6), pp.581-591.
- Asmarani, N.G.C., 2023. What is a motor vehicle tax? *DDTCNews*, October 10. <https://news.ddtc.co.id/literasi/kamus/24884/apa-itu-pajak-kendaraan-motorized>
- Azizah, N., 2021. Types of taxes along with their definitions and examples in Indonesia. *Tirto.id*, February 26. <https://tirto.id/jenis-jenis-pajak-beserta-pengertian-dan-example-in-indonesia-gus5>
- Central Statistics Agency of Ende Regency, 2023. *Number of motorized vehicles by vehicle type in Ende Regency, 2021-2023*. BPS Ende Regency.
- BINUS School of Information Systems, 2016. *The use of TAM (Technology Acceptance Model) for research purposes*. Available on: <https://sis.binus.ac.id/2016/12/13/penggunaan-tam-technology-acceptance-model-for-research-needs/>
- Directorate General of Taxes, 2007. *Law Number 28 of 2007 concerning General Provisions and Tax Procedures*. Pajak.go.id.
- Agusti, C. (2018) "The Effect of the Tax Amnesty Program on the Realization of Tax Revenue At the Medan Primary Police", 3,pp . 44-59. [http://repository.usd.ac.id/32704/2/122214076\\_full.pdf](http://repository.usd.ac.id/32704/2/122214076_full.pdf)
- Dwantri, M.P., Ena Mau, A.O. and Pah, T.I.B.K. (2025) "Evaluation of SAMSAT Strategy in Increasing Vehicle Tax in Ende," *Public Journal*, 19(02), pp. 137-150. 10.52434/jp.v19i02.559
- Gustaviana, S. (2020) "The Influence of the E-Samsat Program, Mobile Samsat, PKB Bleaching, Exemption of Motor Vehicle Name Return Duty and Police Operations on the Compliance Level of Motor Vehicle Taxpayers" *Accounting Student Research Platform*, 01(01), pp. 20-29. <https://ojs.stiesa.ac.id/index.php/prisma/article/view/363/121>.
- Hartati, N. (2020) *Introduction to Taxation*. 2nd printing. Bandung: CV Pustaka Setia.
- Kowel, V.A.A., Kalangi, L. and Tangkuman, S.J. (2019) "The Influence of Taxpayer

- Knowledge, Taxpayer Awareness and Modernization of Tax Administration on Motor Vehicle Taxpayer Compliance in Minahasa Selatan District Kowel, V. A. A., Kalangi, L., & Tangkuman, S. J. (2019)., " *Journal of Economic Research, Management, Business and Accounting*, 7 (3), pp. 4251-4260. <https://ejournal.unsrat.ac.id/index.php/emba/article/view/25060>.
- Maulana, M.D. and Septiani, D. (2022) "The Influence of Mobile Samsat Services, E-Samsat and Tax Sanctions on Motor Vehicle Taxpayer Compliance," *Accounting Journal* 14 (November), pp. 231-246. <https://doi.org/10.28932/jam.v14i2.4538>.
- Regulation of the Governor of East Nusa Tenggara Number 9 of 2024
- Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 56 of 2021
- Putri, R.D., Sofiani, V. and Tanjung, H. (2024) "The Influence of E-Samsat and Samkel on Motor Vehicle Taxpayer Compliance in Sukabumi City (Case Study at the UPTD Regional Revenue Management Center for the Sukabumi City Region). <https://doi.org/10.30640/akuntansi45.v5i1.2498>.
- Rohemah, R., Kompyurini, N. and Rahmawati, E. (2013) "Analysis of the Influence of the Implementation of Mobile Samsat Services on the Compliance of Two-Wheeled Motor Vehicle Taxpayers in Pamekasan Regency" 9(2), pp. 137-146. <https://doi.org/10.21107/infestasi.v9i2.565>.
- Sahir, S.H. (2022) Research Methodology.
- Sugiyono (2013) Quantitative, Qualitative and R&D Research Methods Law of the Republic of Indonesia Number 1 of 2022 Law of the Republic of Indonesia Number 11 of 2016 Law of the Republic of Indonesia Number 28 of 2007 Law of the Republic of Indonesia Number 28 of 2009
- Wuryanto, L., Sadiati, U. and Afif, M.N. (2019) "Factors Affecting Taxpayer Compliance in Paying Motor Vehicle Taxes," *AKUNDA Journal*, Vol. 5, No, p. 15. <https://share.google/EEm8EovJfTLx6dZwh>.