

The Effect Of Tax Amnesty Policy, Exemption Of Transfer Fees, Tax Socialization, And Service Quality On Motor Vehicle Taxpayer Compliance In Madiun Regency

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ABSTRACT

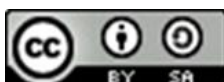
The government always strives to carry out national development in all fields. The goal of national development is to create a just and prosperous society. In this effort the community is expected to be able to participate voluntarily through taxes, because to support these efforts the Government requires large costs. Every year the Government tries to maximize tax revenues to finance state expenditures because, the higher the tax revenue, the higher the state's ability to finance national development. Efforts to increase potential sources of income are by encouraging public enthusiasm in fulfilling their obligations as taxpayers so that they can foster awareness and compliance in paying taxes. One of them is the East Java Provincial Government launching a Policy or Program to increase regional income while growing awareness and compliance in paying taxes. Given the arrears in East Java 1.9 million taxpayers while in Madiun District 35,388 taxpayers who are in arrears. The purpose of this study was to examine the effect of tax whitening policies, exemption from transfer fees, tax socialization and service quality on motor vehicle taxpayer compliance in Madiun Regency, either partially or simultaneously. This study uses respondents, namely taxpayers who are registered in the SAMSAT of Madiun Regency for the period 2020. The sampling technique in this study is incidental sampling using the formula for calculating the amount of Slovin. The results showed that simultaneously (simultaneously) the policy of tax whitening, exemption from transfer fees, tax socialization and service quality had an effect on the compliance of motorized vehicle taxpayers. While partially the tax whitening policy has a significant positive effect on motor vehicle taxpayer compliance, the exemption of transfer fees has a significant negative effect on motor vehicle taxpayer compliance, tax socialization has a significant positive effect on motor vehicle taxpayer compliance and service quality has a significant positive effect on mandatory compliance. vehicle tax.

Keywords: Tax Clearance Policy, Exemption of Transfer of Name Duties, Tax Socialization, Service Quality, Motor Vehicle Taxpayer Compliance

INTRODUCTION

The government continuously strives to carry out national development in all sectors. The primary objective of national development is to create a just and prosperous society (Fatmawati, 2016). In this effort, public participation is expected to occur voluntarily through taxation, as the government requires substantial financial resources to support development activities (Collin, 2018). Each year, the government seeks to maximize tax revenue to finance state expenditures.

Tax collection is administered through various institutions, one of which is regional taxation. Almost all regions in Indonesia explore their revenue potential through local taxes. Therefore, local governments must enhance their regional revenue potential to support fiscal sustainability (Rahayu & Amirah, 2018). One approach to increasing regional revenue potential is encouraging public enthusiasm in fulfilling tax obligations,



thereby fostering taxpayer awareness and compliance. Currently, the East Java Provincial Government has launched policies and programs aimed at increasing regional revenue while simultaneously enhancing taxpayer awareness and compliance, namely the Motor Vehicle Tax Amnesty Policy and the Exemption of Motor Vehicle Ownership Transfer Fees (Ratna Puspita, 2020).

However, taxpayer awareness and compliance in paying motor vehicle taxes remain low, as evidenced by the high level of arrears in East Java. Approximately 1.9 million vehicle owners have not paid their motor vehicle taxes (Tagar.id, 2020). In Madiun Regency, approximately 35,388 motor vehicles are recorded as having tax arrears, indicating that the level of motor vehicle taxpayer compliance in the region remains low (LensaIndonesia.com, 2020).

Therefore, to further enhance taxpayer awareness and compliance, the Directorate General of Taxes issued Circular Letter Number SE-98/PJ/2011 concerning Guidelines for the Preparation of Work Plans and Reports on Tax Education Activities, commonly referred to as Tax Socialization. Tax socialization plays an important role in improving taxpayer compliance. Intensive tax socialization can enhance taxpayers' understanding of their obligation to pay taxes as a form of national mutual cooperation. Through effective tax socialization, taxpayer awareness and compliance in fulfilling tax obligations can be improved (Kurniawan, 2014).

In addition to tax socialization, service quality must also be considered in encouraging taxpayer awareness and compliance. High-quality services that generate taxpayer satisfaction can change taxpayer behavior in fulfilling tax obligations, thereby increasing taxpayer compliance.

Tax is a regulation that requires every individual to pay mandatory contributions to the state with the objective of achieving public welfare. In other words, taxes are collected from the people and used for the benefit of the people, based on statutory regulations (Gustaviana, 2020). Thus, tax can be defined as a compulsory contribution imposed on taxpayers under the law, which is coercive in nature and does not provide direct personal compensation, but is used to finance state expenditures for public welfare.

Regional tax is an important source of regional revenue used to finance the administration and development of regional government in order to strengthen broad, real, and responsible regional autonomy (Law No. 28 of 2009). Therefore, regional tax is a mandatory contribution imposed on individuals or entities to local governments based on law for regional needs and public welfare.

Regional taxes in Indonesia are divided into two categories: provincial taxes and regency/municipal taxes.

1. Provincial Taxes (Law No. 28 of 2009) include Motor Vehicle Tax, Motor Vehicle Ownership Transfer Fee, Motor Vehicle Fuel Tax, Surface Water Tax, and Cigarette Tax.
2. Regency/Municipal Taxes include Hotel Tax, Restaurant Tax, Entertainment Tax, Advertisement Tax, Street Lighting Tax, Non-Metallic Mineral and Rock Tax, and Parking Tax.

Taxpayer compliance refers to the obedience of taxpayers in understanding tax laws and fulfilling their tax obligations. In other words, compliance reflects the willingness of

taxpayers to pay tax liabilities and register as taxpayers (Gustaviana, 2020). Thus, taxpayer compliance is defined as the ability and willingness of taxpayers to comply with tax obligations and exercise their tax rights.

The tax amnesty policy, commonly referred to as the exemption of administrative sanctions, involves the elimination of administrative penalties for late payment of motor vehicle taxes. Based on the Governor of East Java Regulation Number 188/208/KPTS/013/2020, tax incentives were granted at 15% for two- and three-wheeled vehicles and 5% for four-wheeled vehicles or more.

H01: Tax Amnesty Policy does not affect Motor Vehicle Taxpayer Compliance.

Ha1: Tax Amnesty Policy affects Motor Vehicle Taxpayer Compliance.

The exemption of vehicle ownership transfer fees refers to relief granted by the Governor on the principal tariff of motor vehicle ownership transfer fees for first-time transfers, both within and outside the province. Based on the Governor of East Java Regulation Number 188/208/KPTS/013/2020, administrative sanctions related to transfer fees were reduced by 30%.

H02: Exemption of Vehicle Ownership Transfer Fees does not affect Motor Vehicle Taxpayer Compliance.

Ha2: Exemption of Vehicle Ownership Transfer Fees affects Motor Vehicle Taxpayer Compliance.

Tax socialization is an effort undertaken by the Directorate General of Taxes through various methods to disseminate information related to tax regulations and activities to the public, particularly taxpayers, both individuals and business entities (Boediono, 2017). Thus, tax socialization is defined as an effort to provide understanding, information, and guidance regarding taxation and tax regulations.

H03: Tax Socialization does not affect Motor Vehicle Taxpayer Compliance.

Ha3: Tax Socialization affects Motor Vehicle Taxpayer Compliance.

Service quality is the comparison between customers' expectations and their assessment of the actual performance of service delivery. High-quality services encourage taxpayers to fulfill their tax obligations (Utama, 2012). Therefore, service quality refers to the level of customer satisfaction derived from services received relative to expected standards.

H04: Service Quality does not affect Motor Vehicle Taxpayer Compliance.

Ha4: Service Quality affects Motor Vehicle Taxpayer Compliance.

METHODS

This study employs a quantitative research approach using primary data. The research was conducted at the One-Stop Integrated Administrative System (SAMSAT) of Madiun Regency. The object of this study is motor vehicle taxpayers registered at SAMSAT Madiun Regency during the 2020 period.

Population and Sample

The population of this study consists of all motor vehicle taxpayers registered at SAMSAT Madiun Regency, totaling 261,113 taxpayers. The sampling technique used in this study is incidental sampling, where respondents are selected based on chance encounters with taxpayers who meet the research criteria at the time of data collection.

The sample size was determined using the Slovin formula, resulting in a total sample of 100 respondents. This sample size is considered sufficient to represent the population and to perform statistical analysis.

Data Collection Technique

The data used in this study are primary data, collected through the distribution of structured questionnaires to motor vehicle taxpayers. The questionnaire was designed using a Likert scale to measure respondents' perceptions regarding tax clearance policy, exemption of vehicle ownership transfer fees, tax socialization, service quality, and motor vehicle taxpayer compliance.

Variables and Operational Definition

The dependent variable in this study is Motor Vehicle Taxpayer Compliance (Y). The independent variables consist of:

- Tax Clearance Policy (X1)
- Exemption of Vehicle Ownership Transfer Fees (X2)
- Tax Socialization (X3)
- Service Quality (X4)

Each variable was measured using several indicators adapted from previous studies and relevant regulations.

Data Analysis Technique

The data analysis method used in this study includes validity testing, reliability testing, and classical assumption tests, which consist of the normality test, heteroscedasticity test, and multicollinearity test. To test the research hypotheses, multiple linear regression analysis was employed.

The regression model used in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

Y = Motor Vehicle Taxpayer Compliance

α = Constant

β_1 = Regression coefficient of Tax Clearance Policy

β_2 = Regression coefficient of Exemption of Vehicle Ownership Transfer Fees

β_3 = Regression coefficient of Tax Socialization

β_4 = Regression coefficient of Service Quality

X_1 = Tax Clearance Policy

X_2 = Exemption of Vehicle Ownership Transfer Fees

X_3 = Tax Socialization

X_4 = Service Quality

e = Error term

Hypothesis testing was conducted using t-tests to examine partial effects and F-tests to examine simultaneous effects, with a significance level of $\alpha = 0.05$.

RESULTS AND DISCUSSION

Result

Normality Test

Table 1. Normality Test Results (One-Sample Kolmogorov-Smirnov Test)

Description	Value
N	100
Mean	0.0000000
Std. Deviation	0.99193370
Test Statistic	0.058
Asymp. Sig. (2-tailed)	0.200

Source: SPSS Output, 2020

Based on Table 1, the normality test results indicate that the significance value (Asymp. Sig.) of the residuals is 0.200, which is greater than 0.05. This result indicates that the residual data of all variables are normally distributed. Therefore, the normality assumption required for multiple linear regression analysis is fulfilled.

Heteroscedasticity Test

Table 2. Heteroscedasticity Test Results

Variable	Sig.
Tax Clearance Policy (X1)	0.767
Exemption of Vehicle Ownership Transfer Fees (X2)	0.273
Tax Socialization (X3)	0.793
Service Quality (X4)	0.586
Constant	0.031

Source: SPSS Output, 2020

Based on Table 2, the significance values for all independent variables are greater than 0.05, namely: Tax Clearance Policy (0.767), Exemption of Vehicle Ownership Transfer Fees (0.273), Tax Socialization (0.793), and Service Quality (0.586). These results indicate that there is no heteroscedasticity problem in the regression model. Thus, the model meets the assumption of homoscedasticity.

Multicollinearity Test

Table 3. Multicollinearity Test Results

Variable	Tolerance	VIF
Tax Clearance Policy (X1)	0.167	6.005
Exemption of Vehicle Ownership Transfer Fees (X2)	0.115	8.730
Tax Socialization (X3)	0.178	5.633
Service Quality (X4)	0.983	1.017

Source: SPSS Output, 2020

Based on Table 3, all independent variables have Variance Inflation Factor (VIF) values below 10 and tolerance values above 0.10. Therefore, it can be concluded that there is no multicollinearity among the independent variables in the regression model.

Partial Test (t-test)

Table 4. Partial Test Results (t-test)

Variable	β	t-value	Sig.
Tax Clearance Policy (X1)	0.817	9.873	0.000
Exemption of Vehicle Ownership Transfer Fees (X2)	-0.289	-2.146	0.034
Tax Socialization (X3)	0.234	2.746	0.007
Service Quality (X4)	0.099	2.736	0.007

Source: SPSS Output, 2020

This study applies a significance level (α) of 0.05. The critical t-value for a two-tailed test with degrees of freedom ($df = 95$) is 1.984. Based on Table 4, all independent variables have significance values less than 0.05, indicating that each variable has a significant effect on motor vehicle taxpayer compliance.

Thus, it can be concluded that:

- Tax Clearance Policy significantly affects motor vehicle taxpayer compliance.
- Exemption of Vehicle Ownership Transfer Fees significantly affects motor vehicle taxpayer compliance.
- Tax Socialization significantly affects motor vehicle taxpayer compliance.
- Service Quality significantly affects motor vehicle taxpayer compliance

Simultaneous Test (F-test)

Table 5. Simultaneous Test Results (F-test)

F-value	Sig.
151.398	0.000

Source: SPSS Output, 2020

Based on Table 5, the calculated F-value (151.398) is greater than the F-table value (2.47), and the significance value is 0.000, which is less than 0.05. This result indicates that the null hypothesis is rejected and the alternative hypothesis is accepted. Therefore, Tax Clearance Policy, Exemption of Vehicle Ownership Transfer Fees, Tax Socialization, and Service Quality simultaneously have a significant effect on motor vehicle taxpayer compliance.

Coefficient of Determination (R^2)

Table 6. Coefficient of Determination Results

R Square	Adjusted R Square
0.864	0.859

Source: SPSS Output, 2020

Discussion

The Effect of Tax Clearance Policy on Motor Vehicle Taxpayer Compliance

The results of the partial statistical test regarding the effect of the Tax Clearance Policy on Motor Vehicle Taxpayer Compliance show that the regression coefficient value of β_1 is 0.817. This indicates that a 1% increase in the Tax Clearance Policy variable will increase Motor Vehicle Taxpayer Compliance by 0.817%. Every increase in the Tax Clearance Policy will be followed by an increase in Motor Vehicle Taxpayer Compliance, and conversely, a decrease in the Tax Clearance Policy will result in a decrease in Motor Vehicle Taxpayer Compliance.

Based on the established hypothesis, it can be concluded that the Tax Clearance Policy affects Motor Vehicle Taxpayer Compliance, as the Tax Clearance Policy variable has a significance value of 0.000, which is smaller than 0.05. Therefore, H_{a1} is accepted, indicating that the more intensively tax clearance incentives are implemented by the government, the higher the level of motor vehicle taxpayer compliance in paying motor vehicle taxes.

The Effect of Exemption of Vehicle Ownership Transfer Fees on Motor Vehicle Taxpayer Compliance

The results of the partial statistical test regarding the effect of the Exemption of Vehicle Ownership Transfer Fees on Motor Vehicle Taxpayer Compliance show that the regression coefficient value of β_2 is -0.289 . This indicates that a 1% increase in the Exemption of Vehicle Ownership Transfer Fees variable will decrease Motor Vehicle Taxpayer Compliance by 0.289%. Every increase in the Exemption of Vehicle Ownership Transfer Fees will be followed by a decrease in Motor Vehicle Taxpayer Compliance, and conversely, a decrease in the Exemption of Vehicle Ownership Transfer Fees will lead to an increase in Motor Vehicle Taxpayer Compliance.

Based on the established hypothesis, Ha2 is accepted, indicating that the Exemption of Vehicle Ownership Transfer Fees affects Motor Vehicle Taxpayer Compliance, as the variable has a significance value of 0.034, which is smaller than 0.05. This condition may occur because taxpayers tend to postpone paying motor vehicle taxes and fulfill their tax obligations only when the exemption program is reintroduced. Since the program is repeatedly implemented by the government each year with uncertain timing, an increase in transfer fee exemptions may lead to a decline in motor vehicle taxpayer compliance.

The Effect of Tax Socialization on Motor Vehicle Taxpayer Compliance

The results of the partial statistical test regarding the effect of Tax Socialization on Motor Vehicle Taxpayer Compliance show that the regression coefficient value of β_3 is 0.234. This indicates that a 1% increase in the Tax Socialization variable will increase Motor Vehicle Taxpayer Compliance by 0.234%. Every increase in Tax Socialization will be followed by an increase in Motor Vehicle Taxpayer Compliance, and conversely, a decrease in Tax Socialization will result in a decrease in Motor Vehicle Taxpayer Compliance.

Based on the established hypothesis, it can be concluded that Tax Socialization affects Motor Vehicle Taxpayer Compliance, as the Tax Socialization variable has a significance value of 0.007, which is smaller than 0.05. Therefore, Ha3 is accepted, indicating that the more effective tax socialization is implemented, the higher the level of motor vehicle taxpayer compliance.

The Effect of Service Quality on Motor Vehicle Taxpayer Compliance

The results of the partial statistical test regarding the effect of Service Quality on Motor Vehicle Taxpayer Compliance show that the regression coefficient value of β_4 is 0.099. This indicates that a 1% increase in the Service Quality variable will increase Motor Vehicle Taxpayer Compliance by 0.099%. Every increase in Service Quality will be followed by an increase in Motor Vehicle Taxpayer Compliance, and conversely, a decrease in Service Quality will result in a decrease in Motor Vehicle Taxpayer Compliance.

Based on the established hypothesis, it can be concluded that Service Quality affects Motor Vehicle Taxpayer Compliance, as the Service Quality variable has a significance value of 0.007, which is smaller than 0.05. Therefore, Ha4 is accepted, indicating that better and higher-quality services at the SAMSAT office will increase motor vehicle taxpayer compliance.

The Effect of Tax Clearance Policy, Exemption of Vehicle Ownership Transfer Fees, Tax Socialization, and Service Quality on Motor Vehicle Taxpayer Compliance

The results of the simultaneous statistical test regarding the effect of the Tax Clearance Policy, Exemption of Vehicle Ownership Transfer Fees, Tax Socialization, and Service Quality on Motor Vehicle Taxpayer Compliance in Madiun Regency indicate that these variables simultaneously have a significant effect on motor vehicle taxpayer compliance. This is evidenced by the calculated F-value being greater than the F-table value ($151.398 > 2.47$) and a significance value of 0.000, which is smaller than 0.05.

Therefore, H_0 is rejected and H_a is accepted, indicating a significant positive effect and a direct relationship between tax clearance policy, exemption of vehicle ownership transfer fees, tax socialization, service quality, and motor vehicle taxpayer compliance in Madiun Regency. This implies that the more intensively tax clearance policies are implemented, the more extensively transfer fee exemptions are applied, the more effective tax socialization is conducted by tax authorities, and the higher the quality of services provided, the higher the level of motor vehicle taxpayer compliance.

The coefficient of determination (R^2) in this study indicates the extent to which the independent variables influence the dependent variable. The R-square value obtained is 0.864, which means that tax clearance policy, exemption of vehicle ownership transfer fees, tax socialization, and service quality collectively explain 86.4% of motor vehicle taxpayer compliance. The remaining 13.6% is influenced by other variables not examined in this study, such as taxpayer knowledge and understanding, access to tax services, tax regulations, tax sanctions, and other external factors.

CONCLUSIONS

Based on the data obtained and analyzed, as well as the results of statistical testing and discussion, this study concludes that the tax clearance policy has a significant positive effect on motor vehicle taxpayer compliance in Madiun Regency. This finding indicates that the implementation of tax clearance incentives encourages taxpayers to fulfill their motor vehicle tax obligations. In contrast, the exemption of vehicle ownership transfer fees has a significant negative effect on taxpayer compliance, suggesting that such exemptions may lead taxpayers to delay tax payments in anticipation of future programs. Furthermore, tax socialization and service quality both have significant positive effects on motor vehicle taxpayer compliance, demonstrating the importance of effective communication and high-quality public services in fostering compliant taxpayer behavior.

Simultaneously, the tax clearance policy, exemption of vehicle ownership transfer fees, tax socialization, and service quality are proven to have a significant collective effect on motor vehicle taxpayer compliance in Madiun Regency. These findings indicate that compliance behavior is shaped by a combination of fiscal incentives, administrative policies, informational outreach, and service performance. The results emphasize that improving taxpayer compliance requires not only regulatory measures but also consistent efforts to enhance taxpayer awareness and satisfaction with tax services.

Despite these findings, this study has several limitations. First, the respondents were limited to motor vehicle taxpayers in Madiun Regency, which consists of both regency and city areas; therefore, the results may not fully represent overall taxpayer compliance conditions in the wider Madiun region. Second, the independent variables examined in this study were limited to tax clearance policy, exemption of transfer fees,

tax socialization, and service quality. Future research is expected to expand the scope of analysis by including broader samples, such as taxpayers at the provincial level, and incorporating additional variables such as taxpayer knowledge, perception, access to tax services, tax regulations, and tax sanctions. In addition, it is recommended that SAMSAT Madiun Regency enhance tax socialization programs, particularly in remote areas, and continuously improve service quality to strengthen taxpayer satisfaction and compliance.

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