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The Effectiveness of Drive-Thru Service Implementation in Increasing Motor Vehicle Tax Revenue at Samsat Soekarno Hatta, Bandung City

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Abstract: Amidst the rapid development of technology and increasing public mobility, public services are expected to become faster, more practical, and aligned with community needs. One such innovation introduced to meet this demand is the Drive Thru service at Samsat Soekarno Hatta, Bandung. This study aims to assess the effectiveness of the service in improving the collection of Motor Vehicle Tax (PKB). Using a quantitative approach and simple linear regression analysis, data were collected through direct observation, questionnaires distributed to taxpayers, and documentation of tax revenue over the past two years. The results show that the Drive Thru service has a positive impact on the ease of tax payment and significantly contributes to increasing PKB revenue. This innovation demonstrates that fast, efficient, and convenient services can encourage taxpayer compliance and enhance public trust in government service systems. Therefore, the Drive Thru service deserves to be considered a model for modern service delivery in support of technology-based bureaucratic reform.

Keyword: Drive Thru, Effectiveness, Motor Vehicle Tax, Public Service, Samsat.

INTRODUCTION

The effectiveness of motor vehicle service implementation plays a crucial role in supporting the daily mobility of the community. These services cover various aspects, ranging from vehicle registration, tax renewal, emissions testing, to regular maintenance at authorized workshops. When these services are implemented properly—being fast, easy, and transparent—vehicle owners will feel supported and are more likely to comply with existing regulations. Conversely, if the services are slow or confusing, it can lead to complaints and decrease public trust. Therefore, it is essential to ensure that motor vehicle services are delivered effectively so that their benefits can be widely felt by all parties.

In this modern era, marked by the increasing number of vehicles and the public's growing demand for fast and efficient services, the role of public services in managing motor vehicle tax has become increasingly important. Good public service not only reflects the performance of local governments but also serves as a determining factor in encouraging taxpayer compliance. Efforts to improve motor vehicle tax revenue should not rely solely on fiscal policies but must also be supported by accessible, transparent, and responsive service systems that address community needs. Innovations in services, such as digital payment systems, the elimination of administrative sanctions through tax amnesty programs, and mobile services, are becoming increasingly relevant strategies. With optimal public services, it is expected that the public will be more motivated to fulfill their tax obligations in a timely and voluntary manner.

In this context, the effectiveness of motor vehicle service implementation at the SAMSAT Soekarno Hatta Office in Bandung City becomes an essential indicator for assessing the quality of public services provided to the community. As an institution with a strategic role in managing motor vehicle administration, SAMSAT is required to provide services that are fast, accurate, and transparent. Along with technological developments and the growing public need for easy access to public services, SAMSAT Soekarno Hatta continues to carry out various innovations to improve service quality, such as implementing digital service systems and optimizing face-to-face services.

METHOD

This study uses a quantitative approach with a descriptive method. According to Sugiyono (2019:16-17), quantitative research is a method based on the philosophy of positivism, used to examine specific populations or samples, with data collected through research instruments. The quantitative approach is chosen because the purpose of this research is to determine the extent of the effectiveness of the drive-thru service in increasing motor vehicle tax revenue, by collecting numerical data and analyzing it statistically.

Meanwhile, the descriptive method is used to explain systematically, factually, and accurately the conditions that occur in the field, particularly regarding the implementation of the drive-thru service at SAMSAT Soekarno Hatta, Bandung City. According to Suharsimi Arikunto (2013:3), descriptive research is intended to investigate the status, condition, or other aspects mentioned, with the findings presented in the form of a research report.

Data Collection Techniques

The data collection methods used in this research are observation, questionnaires, and interviews. The researcher directly observed the operational activities of the drive-thru service at SAMSAT Soekarno Hatta, Bandung City, and also obtained the necessary research data from related parties.

Research Object

The object of this research is the drive-thru service provided by SAMSAT Soekarno Hatta, Bandung City. This study specifically focuses on assessing how effective this service is in increasing motor vehicle tax revenue.

Data Analysis Method

In this research, the researcher uses simple linear regression analysis as the method to process and analyze the data, with the assistance of SPSS (Statistical Package for the Social Sciences) software. This method is used to determine the extent of the relationship between two variables: the effectiveness of the drive-thru service as the independent variable (X), and motor vehicle tax revenue as the dependent variable (Y).

Simple linear regression is chosen because this study focuses only on two main variables. The objective is to determine the degree of influence of the drive-thru service’s effectiveness on the increase in motor vehicle tax revenue. Through SPSS, the collected data—whether from observation, questionnaires, or documentation—are statistically processed to measure the strength of the relationship between the two variables and to determine the magnitude of the direct effect.

RESULTS AND DISCUSSION

Secondary data refers to data that is obtained or collected from existing sources. In this case, the data is obtained from SAMSAT Soekarno Hatta, Bandung City. The collected data are as follows:

Table 1.1 Target, Actual Motor Vehicle Tax Revenue, and Revenue Amount Through Drive-Thru Service at SAMSAT Office, Bandung City (2023–2024)

Year	Target	Actual Revenue	% Achievement	Revenue from Drive-Thru Service	% Contribution from Drive-Thru
2023	Rp 432,178,410,249	Rp 441,468,129,200	102.15%	Rp 75,778,882,100	1.71%
2024	Rp 458,488,820,159	Rp 466,518,291,450	101.75%	Rp 81,358,868,200	1.74%

Based on Table I.1, the data presents the development of target and actual motor vehicle tax (PKB) revenue, as well as the amount of revenue generated through the Drive-Thru service at the SAMSAT Soekarno Hatta Office in Bandung City over the past two years, namely in 2023 and 2024.

Increase in PKB Target and Realization

In 2023, the government set a target of Rp 432.18 billion for PKB revenue and successfully exceeded it with an actual revenue of Rp 441.47 billion, achieving approximately 102.15% of the target. In 2024, the revenue target was raised to Rp 458.49 billion, and once again, the realization surpassed expectations, reaching Rp 466.52 billion or 101.75% of the target—a slight decrease compared to the previous year but still above the target.

This consistent achievement over the two years demonstrates that tax management at SAMSAT Soekarno Hatta is quite effective, reflecting both community compliance in paying taxes and their utilization of the available services.

Role of the Drive-Thru Service

In 2023, the Drive-Thru service contributed Rp 75.778 billion, accounting for 1.71% of the total PKB revenue. One year later, this amount increased to Rp 81.358 billion, representing 1.74% of the total revenue in 2024.

Although its contribution to the overall revenue is still relatively small, the upward trend indicates that the Drive-Thru service has started to gain acceptance and usage among the public. The convenience and speed offered by the Drive-Thru service make it a practical alternative compared to conventional services.

Discussion

1. Effectiveness of Drive-Thru Service on Motor Vehicle Tax (PKB) Revenue

The effectiveness of the Drive-Thru service can be assessed from two aspects: the number of users and its contribution to PKB revenue. Although its share remains below 5%, the annual increase in both value and percentage reflects growing utilization of this service. This is closely related to the intensification of promotional efforts and the increasing public trust in the convenience offered by the Drive-Thru service.

2. Relationship Between Service and Revenue Increase

Based on the available data, both overall PKB revenue and the revenue from the Drive-Thru channel show a positive trend. This proves that public service innovations, such as the Drive-Thru, play a role in improving taxpayer compliance and encouraging the public to pay taxes on time.

3. Challenges and Development Opportunities

Although the Drive-Thru service has shown steady progress over the years, its contribution to total motor vehicle tax (PKB) revenue remains below 5%. This indicates that there is still significant potential to develop this service to create a greater impact.
Some possible strategies include:

- Expanding Drive-Thru service points, especially in high-traffic, strategic areas to allow more people to access the service easily.
- Broadening public outreach, particularly targeting those who are unaware of or hesitant to use the Drive-Thru service. Educational campaigns can be conducted through social media, brochures, or partnerships with community groups.
- Providing regular training for service personnel to ensure that they can serve the public more quickly, courteously, and professionally.
- Through these initiatives, it is expected that the Drive-Thru service will not merely serve as an additional option but will become one of the main services in the local tax payment system.

4. Link Between Service Innovation and Regional Revenue Growth

As previously discussed, motor vehicle tax (PKB) is one of the main sources of local revenue (PAD). Therefore, any service innovation that can increase PKB payments will have a direct impact on the region's financial capacity to fund various development needs. The Drive-Thru service serves as a concrete example that public service innovations not only provide convenience and efficiency for the community but also directly contribute to increasing regional revenues. With easier access and faster processing, the public tends to comply more with tax obligations, which has a positive impact on regional finances and supports the smooth implementation of various government programs.

Simple Linear Regression Test

odel Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,811[a]	,657	,638	1,128

ANOVA[a]

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	43,917	1	43,917	34,546	,000[b]
Residual	22,883	18	1,271		
Total	66,800	19			

Coefficients[a]

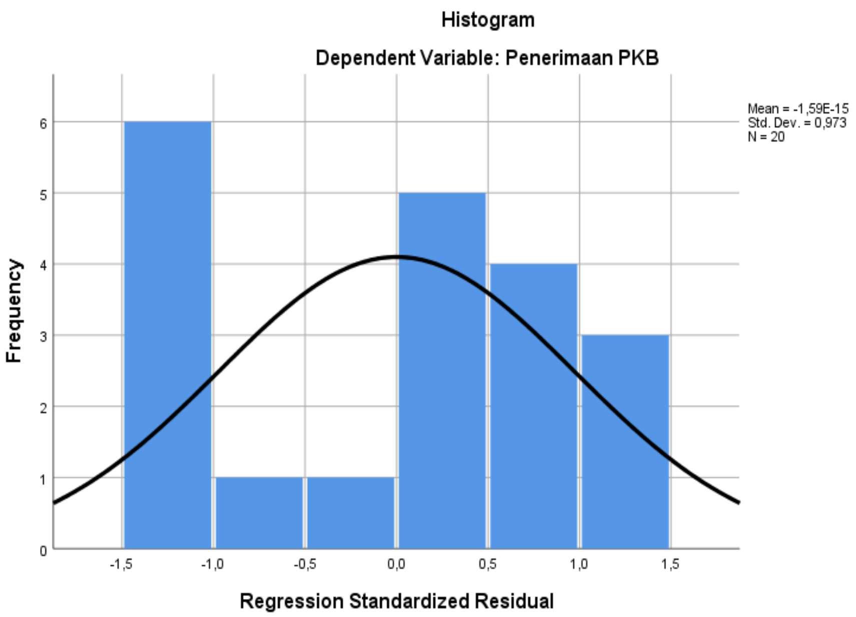
Model	Unstandardized Coefficient B	Std. Error	Standardized Coefficients Beta	t	Sig.

1	(Constant)	-6,248	3,047		-2,050	,055
	Efektivitas Drive Thru	1,041	,177	,811	5,878	,000

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	8,32	14,57	11,60	1,520	20
Std. Predicted Value	-2,156	1,951	,000	1,000	20
Standard Error of Predicted Value	,254	,612	,339	,114	20
Adjusted Predicted Value	8,04	14,75	11,56	1,556	20
Residual	-1,485	1,475	,000	1,097	20
Std. Residual	-1,317	1,308	,000	,973	20
Stud. Residual	-1,364	1,406	,015	1,021	20
Deleted Residual	-1,593	1,704	,035	1,211	20
Stud. Deleted Residual	-1,400	1,448	,008	1,040	20
Mahal. Distance	,011	4,649	,950	1,372	20
Cook's Distance	,007	,153	,053	,050	20
Centered Leverage Value	,001	,245	,050	,072	20

Histogram



CONCLUSION

Based on the research results regarding the effectiveness of the Drive-Thru service in increasing motor vehicle tax (PKB) revenue at SAMSAT Soekarno Hatta, Bandung City, the following conclusions can be drawn: Tax revenue targets over the past two years (2023 and 2024) have consistently exceeded the set targets. This indicates that the service system, including the Drive-Thru, has had a positive impact on taxpayer compliance. The contribution of the Drive-Thru service to the total tax revenue remains relatively small (around 1.7%), but it has shown annual growth. This indicates that the service has begun to be accepted by the public and has the potential for continued growth if supported by effective promotion and development. The results of statistical testing through simple linear regression analysis demonstrate a strong and significant relationship between the effectiveness of the Drive-Thru service and the increase in motor vehicle tax revenue. This proves that the service has a real and measurable impact on increasing regional income from the motor vehicle tax sector. Although it has not yet become the main contributor, the Drive-Thru service plays an important role as a public service innovation that supports convenience and efficiency in tax payments. This innovation also contributes to building public trust in the government's service system. The implementation of the Drive-Thru service at SAMSAT Soekarno Hatta, Bandung City has proven to be effective in helping increase motor vehicle tax (PKB) revenue. This effectiveness is reflected in the achievement of revenue targets that have been exceeded for two consecutive years, along with the increase in revenue through this service. The ease of access, speed of service, and overall convenience encourage taxpayers to be more compliant and enhance public trust in government services.

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“Samsat Drive Thru” di situs BAPENDA Jabar, yang menjelaskan mekanisme layanan ini—diluncurkan sejak Maret 2008—tentang bagaimana Wajib Pajak cukup datang dengan kendaraan dan dapat langsung menyelesaikan transaksi di drive-thru