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The Effect of Mobile Samsat Services and Drive-Thru Samsat Services on Motor Vehicle Tax Revenue at Samsat Soekarno Hatta, Bandung City

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Abstract: Tax is one of the state revenues in Indonesia, one of which is Motor Vehicle Tax, which in its administration and management is the task of the Samsat office where in the office there are several programs including the mobile Samsat program and the drive-thru Samsat. This study aims to determine how influential the mobile Samsat and drive-thru Samsat programs are in tax revenue in the city of Bandung. The analysis method used in this study is Quantitative Descriptive which is analyzed first using the classical assumption test and then analyzed using multiple linear regression. It is concluded that the Mobile Samsat and Drive Thru Samsat partially and simultaneously where the results both have a significant influence on Motor Vehicle Tax Revenue at the Soekarno Hatta Samsat, Bandung City.

Keyword: Motorized Vehicle Tax, Mobile Samsat, Drive-Thru Samsat

INTRODUCTION

Currently, people in their daily activities require and use various modes of transportation, both public and private. One of the most commonly used means of transportation is motor vehicles, including two-wheeled and four-wheeled vehicles. In this case, Bandung City is among the cities with a relatively high rate of private vehicle ownership. According to the Central Statistics Agency (Badan Pusat Statistik) of West Java Province, the number of privately owned motor vehicles in 2023–2024 exceeded one million units. This proves that transportation is one of the main choices for the people of Bandung City. With such high motor vehicle ownership, it is expected that regional tax revenue from the community will also increase.

Taxation, based on Law of the Republic of Indonesia Number 28 of 2007 concerning General Provisions and Tax Procedures (2007), is defined as a mandatory contribution to the state by individuals or entities that is compulsory and used for state needs for the welfare of the people. According to Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies (2009a), "Motor Vehicle Tax is a tax imposed on the ownership and/or control of motor vehicles. Motor Vehicles refer to all vehicles with wheels, including their trailers, used on all types of land roads and powered by technical components such as engines or other devices designed to convert certain energy sources into driving force for the respective motor vehicle."

Motor Vehicle Tax, as regulated by Law of the Republic of Indonesia Number 28 of 2009 concerning Regional Taxes and Regional Levies (2009b), is one of the types of taxes intended to contribute to regional tax revenue. This tax must be paid annually by owners of motor vehicles, and the payment can be made through the Joint SAMSAT Offices established by local governments in each region. SAMSAT offices provide services aimed at increasing tax revenue, particularly Motor Vehicle Tax, as regulated by Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Motor Vehicle Administration System (SAMSAT, 2015). The services provided by SAMSAT include Mobile SAMSAT Units, SAMSAT Service Points or Corners or Payment Points or Outlets, SAMSAT Drive-Thru, Mobile SAMSAT, Door-to-Door Delivery SAMSAT, E-SAMSAT, and SAMSAT service developments. Specifically, this research focuses on Mobile SAMSAT Services and SAMSAT Drive-Thru Services at the SAMSAT Soekarno Hatta Office in Bandung City. These services are expected to increase tax revenue and offer vehicle owners the flexibility to choose the tax payment service that best suits their needs.

Tax has significant potential to increase Regional Revenue. In this case, Motor Vehicle Tax represents one of the largest tax potentials in Bandung City, given the high number of motor vehicle owners in the area. Ideally, this should directly correlate with an increase in Motor Vehicle Tax revenue. Therefore, with the diverse services provided by SAMSAT to facilitate easier payment of Motor Vehicle Taxes by the public, these services can influence or align with the high level of motor vehicle ownership in Bandung City. Based on the issues briefly discussed above, the author is interested in conducting a study titled: "The Effect of Mobile SAMSAT Services and SAMSAT Drive-Thru Services on Motor Vehicle Tax Revenue at SAMSAT Soekarno Hatta, Bandung City."

METHOD

Data Collection

The data in this study were collected using the observation method, in which the researcher conducted direct observation of the research object, carried out interviews with relevant parties, and obtained the necessary data related to the research.

Research Object

The object of this research is the motor vehicle tax collection services at the SAMSAT Soekarno Hatta Office in Bandung City. The data used include motor vehicle tax revenue from the Mobile SAMSAT service, the SAMSAT Drive-Thru service, and the total tax revenue for the years 2023–2024 at the SAMSAT Soekarno Hatta Administration Office in Bandung City.

Data Analysis Method

The data analysis method used in this study is quantitative descriptive analysis. Quantitative descriptive research describes, examines, and explains a phenomenon using actual data (in numerical form) without the intention of testing a specific hypothesis (Sulistiyawati et al., 2022).

The researcher conducted hypothesis testing to analyze both the partial and simultaneous effects of tax revenue from the Mobile SAMSAT and SAMSAT Drive-Thru services on Motor Vehicle Tax Revenue at the SAMSAT Soekarno Hatta Office in Bandung City, using multiple linear regression analysis. In this research: The independent variables are:

(x_1) Mobile SAMSAT, (x_2) SAMSAT Drive-Thru, and The dependent variable (y) is: Motor Vehicle Tax Revenue.

RESULTS AND DISCUSSION

Tax Revenue Data Processing

The tax revenue data from the services provided by SAMSAT Soekarno Hatta, Bandung City, were processed using SPSS version 31. Before conducting hypothesis testing, the research data underwent classical assumption tests including normality test, multicollinearity test, and heteroscedasticity test.

The results of the classical assumption tests are as follows:

Normality Test

According to Silalahi et al. (2024), the normality test is conducted to determine whether the residual variables in the regression model are normally distributed. For this test, the researcher used the one-sample Kolmogorov-Smirnov test. The data are considered normally distributed if the Asymp. Sig. value is greater than 0.05.

The test result showed an Asymp. Sig. value of $0.095 > 0.05$, which means that the data are normally distributed.

Multicollinearity Test

According to Ghozali (2021), the multicollinearity test is conducted to assess whether there is a correlation among independent variables in the regression model. If the tolerance value is greater than 0.10 and the Variance Inflation Factor (VIF) value is less than 10, then there is no multicollinearity.

The Collinearity Statistics test results showed:

- Tolerance values for both Mobile SAMSAT and SAMSAT Drive-Thru were 0.961.
- VIF values for both variables were 1.041.

Since the tolerance values exceed 0.10 and the VIF values are below 10, it can be concluded that no multicollinearity exists in this study.

Heteroscedasticity Test

According to Ghozali (2021), the heteroscedasticity test is used to determine whether there is a variance inequality of the residuals from one observation to another in the regression model. Based on the scatterplot diagram, the points are randomly spread and do not form a specific pattern, which indicates that no heteroscedasticity is present in the data.

Table 1. t-Test Results

		Coefficients^a				
		Unstandardized Coefficients		Standardized Coefficients		
	Model	B	Std. Error	Beta	t	Sig.
1	(Constant)	23.630	2.304		10.256	<,001
	Mobile SAMSAT	.160	.058	.205	1.035	.003
	DriveThru Samsat	.146	.077	.372	1.883	.001

a. Dependent Variable: Motor Vehicle Tax Revenue

Based on Table 1, it can be concluded that the t-test results for each independent variable are as follows:

1. The significance value of **0.003** is less than **0.05**, indicating that **Mobile SAMSAT** has a significant effect on **Motor Vehicle Tax Revenue** at the SAMSAT Soekarno Hatta Office in Bandung City.
2. The significance value of **0.001** is less than **0.05**, indicating that **SAMSAT Drive-Thru** has a significant effect on **Motor Vehicle Tax Revenue** at the SAMSAT Soekarno Hatta Office in Bandung City.

Table 2. F-Test Results

		ANOVA ^a			
Model		Sum of Squares	df	Mean Square	F
1	Regression	.090	2	.045	2.80
	Residual	.339	21	.016	
	Total	.429	23		

a. Dependent Variable: Motor Vehicle Tax Revenue

Based on Table 2, the F-test shows a significance level of 0.004. This means that 0.004 is less than 0.05. Therefore, it can be concluded that Mobile SAMSAT and SAMSAT Drive-Thru together or simultaneously have a significant effect on Motor Vehicle Tax Revenue at the SAMSAT Soekarno Hatta Office in Bandung City.

1. The Effect of Mobile SAMSAT on Motor Vehicle Tax Revenue

Based on the results of the t-test conducted to examine the partial effect of Mobile SAMSAT (x_1) on Motor Vehicle Tax Revenue (y), the significance value of $0.003 < 0.05$ indicates that the Mobile SAMSAT service has a significant effect on Motor Vehicle Tax Revenue at the SAMSAT Soekarno Hatta Office in Bandung City.

This finding is consistent with the study by Clara Shinta Alverina (2022), which stated that Mobile SAMSAT has a positive and significant effect on taxpayer compliance, meaning it also influences Motor Vehicle Tax Revenue. The majority of taxpayers feel satisfied with the innovative Mobile SAMSAT service, as it makes tax payment easier.

This result is also supported by the research of Ruslan Zaelani & Nurhayati (2023), who stated that Mobile SAMSAT has a significant effect on motor vehicle taxpayer revenue. Their research indicates that the effective implementation of Mobile SAMSAT can further increase Motor Vehicle Tax Revenue.

2. The Effect of SAMSAT Drive-Thru on Motor Vehicle Tax Revenue

Based on the results of the t-test conducted to examine the partial effect of SAMSAT Drive-Thru (x_2) on Motor Vehicle Tax Revenue (y), the significance value of $0.001 < 0.05$ indicates that the SAMSAT Drive-Thru service also has a significant effect on Motor Vehicle Tax Revenue at the SAMSAT Soekarno Hatta Office in Bandung City.

The SAMSAT Drive-Thru service is quite popular among vehicle owners, particularly in the SAMSAT Soekarno Hatta area, as it is practical and efficient. Taxpayers do not need to queue inside the building or even leave their vehicles.

This finding is consistent with the study by Bela & Singgih (2022), which stated that paying Motor Vehicle Tax through the drive-thru service has a positive effect on motor vehicle taxpayer revenue.

However, it differs from the study by Gusti Surya Aditya & Mahaputra (2021), which found that the SAMSAT Drive-Thru service has a negative effect on motor vehicle taxpayer

revenue. This result also contrasts with the findings of Puteri et al. (2019) and Riza Frycilia Sofia Afidah (2022), whose studies concluded that the SAMSAT Drive-Thru service has no effect on motor vehicle taxpayer revenue.

CONCLUSION

Based on the research results, it can be concluded that Mobile SAMSAT and SAMSAT Drive-Thru both have a significant effect on Motor Vehicle Tax Revenue at the SAMSAT Soekarno Hatta Office in Bandung City, both partially and simultaneously. The variety of services provided by the SAMSAT Soekarno Hatta Office offers convenience for the public, allowing taxpayers to choose the most suitable payment method according to their needs. However, this study is limited to only two types of services, namely Mobile SAMSAT and SAMSAT Drive-Thru. Since there are many other available services at SAMSAT, future research is expected to broaden the scope by including other services and further exploring their effects in more depth.

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