

Tax Amolation and Tax Revenue Socialization Motor Vehicle Tax Through Taxpayer Compliance

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ABSTRACT

Objective This study aims to investigate and assess the impact of the Tax Amnesty Program and Tax Socialization on Motor Vehicle Tax Revenue and taxpayer compliance as a mediator. **Methodology** This quantitative study used a questionnaire to collect information from 100 taxpayers. Using Smart PLS 4.0 Structural Equation Model, the data were analyzed. **Findings** This study concludes that the tax amnesty program is significantly influenced by revenue. motor vehicle tax, tax socialization has a significant effect on motor vehicle tax revenue , tax amnesty program does not have a significant effect on taxpayer compliance, tax socialization has a significant effect on taxpayer compliance, taxpayer compliance does not have a significant impact on motor vehicle tax revenue, tax amnesty program and tax socialization do not have a significant impact on motor vehicle tax revenue through taxpayer compliance.Originality, This study investigates taxpayer issues that significantly and widely affect motor vehicle tax revenues. And also offers a deeper understanding of the relationship between tax amnesty programs, tax socialization, taxpayer compliance, and tax revenues.

Keywords: Tax Amnesty Program, Tax Socialization, Motor Vehicle Tax Revenue and Taxpayer Compliance.

INTRODUCTION

Regional taxes are one of the important sources of regional income, to finance regional government expenditures in the context of organizing government and development in their regions (Ilhamsyah et al., 2016). One source of regional tax revenue comes from Motor Vehicle Tax (PKB). Based on Law Number 28 of 2009 Article 1 paragraph 12 Motor Vehicle Tax is a tax on ownership and/or control of motor vehicles.

Of the many regional taxes, one type of tax that has a fairly large source of income is the Motor Vehicle Tax. This is because the growth in the use of motorized vehicles in Indonesia continues to increase every year, this can be seen from the large number of people who prefer to use private vehicles rather than public vehicles in carrying out their activities, not only that, many people have more than one vehicle so that the growth of motorized vehicles continues to increase and the growth of these vehicles is also due to the ease of people in obtaining or getting the desired motorized vehicle because of the credit system provided by dealers to the public (Rialdy, 2022)

revenue is one of the tax revenues that plays an important role in increasing regional income, therefore it is necessary to optimize PKB revenue through various efforts that can increase the amount of income from this sector, one of which is by increasing the compliance of Motor Vehicle Taxpayers (Wardani & Asis, 2017) . In order to maximize regional tax revenue through this motor vehicle tax, high compliance is required for each taxpayer to fulfill their obligations, so that the income received can be maximized and development can be realized optimally (Melati et al., 2021) . If taxpayer compliance in paying their taxes is high, it will affect high tax revenue, and if the community is not compliant, it will affect the reduction of their tax revenue (Lestari et al., 2018) .

Taxpayer compliance is a condition where taxpayers fulfill their tax obligations and exercise their tax rights properly and correctly in accordance with applicable tax laws and regulations (Ilhamsyah et al., 2016) . Taxpayer compliance is closely related to tax revenue because if taxpayer compliance increases, tax revenue will automatically increase (Amri & Syahfitri, 2020) . This is supported by the results of Samsudin's research (2020) which states that the level of taxpayer compliance has a positive and significant effect on Motor Vehicle Tax revenue.

One of the efforts made by the regional government of North Sumatra Province to increase tax revenue and taxpayer compliance in paying Motor Vehicle Tax is by issuing a policy to eliminate administrative sanctions or eliminate Motor Vehicle Tax (PKB) fines as stated in the Regulation of the Governor of North Sumatra Number 45 of 2020. This policy is often referred to as the Motor Vehicle Tax Amnesty Program. The Motor Vehicle Tax Amnesty Program is the elimination or exemption of administrative sanctions for late payment of motor vehicle tax (Dzulfitriah & Saepuloh, 2021) .

program is expected for taxpayers who have tax arrears to be willing to pay their taxes to increase tax revenue because the fines have been waived so that they will not be too burdensome for taxpayers who are in arrears. This amnesty program is carried out with the aim of alleviating and raising awareness so that a sense of obedience arises within taxpayers to carry out their tax obligations (Saputra et al., 2022) . Research results by Rahayu & Amirah (2018) stated that motor vehicle tax amnesty had a significant impact on motor vehicle taxpayer compliance.

H1 : Tax amnesty program affect motor vehicle tax revenues

The tax amnesty program is considered very effective in increasing motor vehicle tax revenue. The tax amnesty program created by the government will ease taxpayers who have motor vehicle tax arrears because taxpayers only pay the principal tax, not the fines, so this will benefit taxpayers who have arrears to pay their motor vehicle tax arrears so that it will increase the amount of motor vehicle tax revenue (Budiarti & Fadhillah, 2022) . Motor vehicle tax revenue is a source of state revenue from the motor vehicle tax sector which is paid or obtained from the community as motor vehicle owners (Sugianto (2007:36) in Hamzah, 2018)

Based on the results of previous research by Budiarti & Fadhillah (2022) and Awalina & Puspitasari (2021), which stated that the tax amnesty program had an impact on motor vehicle tax revenues.

H2 : Socialization of tax affect motor vehicle tax revenues .

Tax socialization is used by the tax authorities as an information medium to explain the latest tax regulations and policies. Therefore, tax socialization carried out by the tax authorities will affect tax revenues received by the state if the public knows and understands the related policies. (Wahyudi & Arditio, 2018) . Tax socialization activities carried out to expand the potential for new taxpayers can certainly be relied on because the increasing number of people, the higher the level of tax socialization provided by the tax authorities to the community, the more tax revenue will increase (Sari et al., 2020) . Based on the results of previous studies, this study is not in line with the research of Paparang et al., (2020) which stated that tax socialization had no effect on motor vehicle tax revenue .

H3 : Tax amnesty programs affect taxpayer compliance .

Tax amnesty program makes it easier to fulfill its obligations so that the tax amnesty program can increase the compliance of motor vehicle owners (Melati et al., 2021) . Motor vehicle tax amnesty is an action taken by the state to encourage taxpayers who have not paid their vehicle tax obligations for a long time by not/eliminating the burden of late payment fines for a certain period . Based on the results of previous research The results of this study are in line with the research results of Dzulfitriah & Saepuloh (2021) , (Melati et al., 2021) and (Sasana et al., 2021) which stated that the tax amnesty program had no effect on taxpayer compliance.

H4 : Tax socialization affects taxpayer compliance .

Tax socialization is an effort made to provide information about taxation that is intended for individuals or groups to understand taxation so that taxpayer compliance will increase (Sudrajat & Parulian Ompusunggu, 2015) . The provision of socialization by the government helps the community in obtaining information and understanding about taxation, which will ultimately be used as a basis for acting and making decisions regarding their rights and obligations as taxpayers (Ardiyanti & Supadmi, 2020) . Based on the results of previous studies The results of this study are in line with the research results of Saputra et al., (2022) , Rahayu & Amirah (2018) and Ardiyanti & Supadmi (2020) which state that tax socialization has an effect on taxpayer compliance.

H5 : Taxpayer compliance affects motor vehicle tax revenue .

Pandapotan (2012) Tax compliance is the attitude of taxpayers' obedience to carry out all obligations and fulfill their tax rights in accordance with applicable provisions. Taxpayer compliance is the fulfillment of tax obligations carried out by taxpayers in order to contribute to current development which is expected to be fulfilled voluntarily (Saragih & S, 2017). Taxpayer compliance is the main key to achieving the realization of tax revenue in a country which will later be used for development and the welfare of the community together (Dahrani et al., 2021). Taxpayer compliance is related to tax revenue because if taxpayer compliance increases, it will indirectly increase state revenue from the tax sector (Wardani & Rumiyatun, 2017) . Based on the results of previous studies The results of this study are in line with Zhafira's research (2022) which states that taxpayer compliance has no effect on increasing motor vehicle tax revenue.

H6 : The tax amnesty program affects motor vehicle tax revenue through taxpayer compliance .

program carried out every year makes taxpayers careless in paying their vehicle taxes because taxpayers use the amnesty program as an excuse not to pay their motor vehicle taxes, the higher the tax amnesty given, the higher the possibility of taxpayers violating tax regulations so that it can reduce taxpayer compliance and result in not being able to increase motor vehicle tax revenue . Based on the results of previous research the results of this study are not in line with research (Amelia, 2021) . The motor vehicle tax amnesty program is held to provide a stimulus to taxpayers in paying motor vehicle

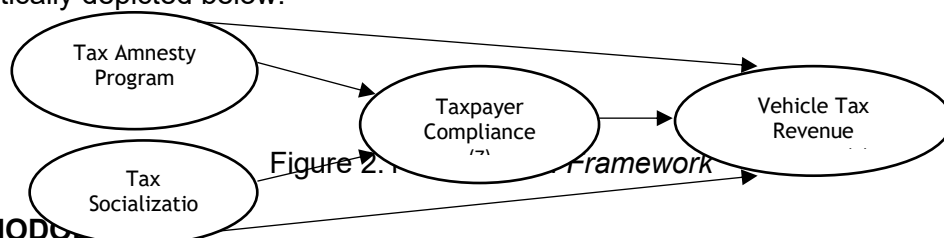
tax so that it will increase taxpayer compliance and indirectly increase motor vehicle tax revenue .

H7 : Tax socialization affects motor vehicle tax revenue through taxpayer compliance .

Tax socialization is one of the ways carried out by tax officers (Samsat) to provide tax-related information to the public, especially taxpayers, so that they can know everything about taxes based on laws and regulations (Hartanti et al., 2022). Rudianti & Endarista (2021) compliance can be an intervention for tax socialization in influencing increased tax revenues. The higher the level of tax socialization, the higher the level of tax compliance, and the higher the level of tax compliance , the higher the increase in tax revenues . Low tax socialization will not have an effect on increasing taxpayer compliance so that motor vehicle tax revenues will not increase . Based on the results of previous studies The results of this study are not in line with research Rudianti & Endarista (2021) stated that taxpayer compliance can mediate the relationship between tax socialization and increased tax revenue.

2 THEORETICAL FRAMEWORK

The author uses a description of the conceptual framework to show how each independent variable affects the dependent variable. The conceptual framework is schematically depicted below:



3 METHOD

This research technique can be seen from the way it is discussed, namely wanting to show the influence between independent factors and dependent variables, while also describing the type/form of research that underlies the research. This research uses associative and quantitative methods. Participants in this study were motor vehicle taxpayers with a population of 738,703 taxpayers. In this study, the sample was taken using the Slovin formula, which was 100 people. The data used in this study is primary data, meaning that the data has been collected and must be reprocessed, such as a questionnaire. Data collection on the topic to be discussed was obtained through a questionnaire approach.

The questionnaire method is an approach that is widely used to collect data, namely by distributing written forms containing a series of questions to motor vehicle taxpayers to obtain relevant responses and information . Tax Amnesty Program four indicators are used to measure suitability: public trust, adequacy, responsiveness and accuracy, with seven statements adapted from (Ulya et al., 2022) . Tax Socialization is measured by four indicators: Socialization procedures , Socialization frequency , Socialization clarity , Tax knowledge , with seven statements adapted from Masita (2019) . Motor Vehicle Tax Revenue is measured by four indicators used to measure: the amount of tax revenue, the increase in the number of taxpayers, transparency, cooperation between the tax authorities and taxpayers, with seven statements adapted from Budiarti & Fadhillah (2022) . Taxpayer compliance is measured by four indicators: Timeliness , Total tax payments , Complete and correct information provided , Compliance with tax laws , with seven statements adapted from Rahayu & Amirah (2018) . This data will be evaluated quantitatively using statistical analysis, specifically partial least squares-structural equality model (PLS-SEM), which performs route analysis with latent variables. This analysis is the next iteration of multivariate analysis (Ghozali & Latan, 2015).

4 RESULTS AND DISCUSSIONS

The author processed the questionnaire data in the form of 7 statements for the variables Tax Amnesty Program , 7 statements for variables Tax Socialization , 7 statements for variables Motor Vehicle Tax Receipts , and 7 statements for variables

Taxpayer Compliance . Regional Tax and Retribution Management Agency UPT. SAMSAT North Sumatra distributed 100 questionnaires to motor vehicle taxpayers and 100 questionnaires were returned to researchers.

4.1 . Respondent Characteristics

The questionnaire was distributed to 100 respondents and returned. Based on gender characteristics, 60 respondents were male and 40 respondents were female, respectively 60 % and 40 %. Approximately 25 respondents (25 %) were between 18 and 24 years old, and 46 respondents (46 %) were between 25 and 35 years old, and 29 respondents (29%) were over 35 years old. High school education , Bachelor's degree (S1) and Master's degree (S2), type of vehicle 2 wheels (68) and 4 wheels (32)

4.2 . Evaluation of Measurement Model (Outer Model)

Convergent validity is associated with the idea that the real variables of a construct should be closely related to each other; convergent validity is evaluated using factor loadings and Average Variance Extracted (AVE) values. Table 1 shows the AVE results:

Table 1. Average Variant Extracted

Variables	AVE	Test results
Tax Amnesty Program	0.602	Valid
Tax Socialization	0.595	Valid
Motor Vehicle Tax Receipts	0.599	Valid
Taxpayer Compliance	0.567	Valid

The previous table shows that the AVE value for each variable is more significant than 0.5 . As a result, the variables or constructs used are valid. Discriminant validity is based on the idea that variables in different types of constructs should not be too similar. Loading Factor used to determine the discriminant validity. Table 2 shows the results of the discriminant validity:

Table 2 Loading Factor / Outer Loading

Variables	Indicator	Standard	Outer Loading	Information
Tax Amnesty Program (X1)	X1.1	0.70	0.851	Valid
	X1.2	0.70	0.806	Valid
	X1.3	0.70	0.757	Valid
	X1.4	0.70	0.833	Valid
	X1.5	0.70	0.714	Valid
	X1.6	0.70	0.735	Valid
	X1.7	0.70	0.722	Valid
Tax Socialization (X2)	X2.1	0.70	0.732	Valid
	X2.2	0.70	0.849	Valid
	X2.3	0.70	0.768	Valid
	X2.4	0.70	0.719	Valid
	X2.5	0.70	0.817	Valid
	X2.6	0.70	0.784	Valid
	X2.7	0.70	0.723	Valid
Motor Vehicle Tax Receipt (Y)	Y.1	0.70	0.803	Valid
	Y.2	0.70	0.788	Valid
	Y.3	0.70	0.765	Valid
	Y.4	0.70	0.724	Valid
	Y.5	0.70	0.734	Valid

	Y.6	0.70	0.761	Valid
	Y.7	0.70	0.839	Valid
Taxpayer Compliance (Z)	Z.1	0.70	0.788	Valid
	Z.2	0.70	0.741	Valid
	Z.3	0.70	0.771	Valid
	Z.4	0.70	0.817	Valid
	Z.5	0.70	0.722	Valid
	Z.6	0.70	0.705	Valid
	Z.7	0.70	0.720	Valid

Table 2 shows that each research variable indicator has a higher *loading factor value on the variable it forms*. This study found that the variable indicators have solid discriminant validity. Another measurement criterion is the Heretroit-Monotrait Ratio (HTMT) value. If the HTMT value < 0.90 , then a The construct has good discriminant validity (Juliandi, 2018)

Table 3. Heretroit-Monotrait Ratio

	Taxpayer Compliance	Tax Receipts	Tax Amnesty Program	Tax Socialization
Taxpayer Compliance				
Tax Receipts	0.266			
Tax Amnesty Program	0.159	0.490		
Tax Socialization	0.370	0.417	0.291	

The internal consistency of the measuring instrument is tested using a reliability test. Reliability indicates the accuracy, consistency, and precision of a measuring instrument. The table below shows the results of the reliability test of the two methods:

Table 4. Reliability Test

	Cronbach's Alpha	Composite Reliability	Test results
Taxpayer Compliance	0.873	0.901	Reliable
Tax Receipts	0.889	0.913	
Tax Amnesty Program	0.889	0.913	
Tax Socialization	0.887	0.911	

From table 4, it can be seen that the Cronbach's alpha assessment of each variable is above 0.70 -0.90 . So the assessment of composite reliability testing through the Cronbach's alpha value can be accepted and is considered satisfactory to good for each construct in the research model.

3.3. Inner Model Test

The table below shows how smartPLS 4.0 data processing produces R-Square values:

Table 5. R-Square

	R Square	R Square Adjusted
Taxpayer Compliance	0.120	0.102
Tax Receipts	0.302	0.280

The model is significant (good), and other variables affect Y because Taxpayer Compliance . explains 30 , 2 % variance in Y. 6.2%, effect of WP Compliance . to Tax Revenue . with an r - square value of 0.120 indicates that variables with variations can explain variations in Tax Revenue . The model is significant (good) at 30.3 % , and 69.7

% influenced by other variables and the influence of the Tax Amnesty Program and Tax Socialization . on Motor Vehicle Tax Revenue . by r-squared Researchers measure the predictive relevance of the model (Q2) after determining the effect size value (f2) to calculate the predictive power of the model (Hair Jr, Hult, Ringle, & Sarstedt, 2016) claiming that Q2 evaluates the parameter estimates and the inherent value of the model. Researchers calculate Q2 using the PLS blindfolding procedure, which obtains the estimated results from the variable scores. In addition, researchers obtain variable scores from cross-validated redundancy scores. The extracted cross-validation results determine the prediction of the endogenous constructs, which also indicates the level of model quality. According to (Hair Jr. et al., 2016), $Q^2 > 0$ in reflective endogenous variables indicates the predictive relevance of the model, while $Q^2 < 0$ indicates a lack of predictive power of the model.

Table 6. F square

	Taxpayer Compliance	Tax Receipts	Tax Amnesty Program	Tax Socialization
Taxpayer Compliance		0.015		
Tax Receipts				
Tax Amnesty Program	0,000	0.189		
Tax Socialization	0.128	0.079		

As shown in Table 6, it can be seen that the model has a predictive relevance of 0.015 for Taxpayer Compliance , 0.189 for Tax Completion Program , and 0.079 for Tax Socialization . Based on these results, the F square value of both endogenous constructs is far above zero. Therefore, it can be concluded that the model has good predictive relevance .

To validate the model, the goodness of fit (GoF) method is presented by (Tenenhaus, 2004). This GoF index validates the performance of the measurement and structural model simultaneously. Multiplying the R2 of the model by the average communality index yields the GoF value. The results of the goodness of fit model calculation:

Table 7. Average Communalities Index

	AVE	rho_A
Taxpayer Compliance	0.873	0.876
Tax Receipts	0.889	0.892
Tax Amnesty Program	0.889	0.903
Tax Socialization	0.887	0.895
Average	0. 885	0. 892
Goodness Of Fit (GoF)		0. 888

The average result for similarity is 0.885, according to the table above. The result is R2 multiplied and rooted. The calculated GoF value is 0. 888 , more significant than 0.36, indicating that the model is very good (has high ability) to represent empirical data.

3.4. Path Analysis Results

This test will determine the path coefficient of the structural model. The purpose is to check the significance of all relationships or test the hypothesis. Hypothesis testing in this study is separated into direct and indirect effects. The SmartPLS 4.0 program was used to process the data, and the following figure shows the results of the hypothesis test for direct and indirect effects:

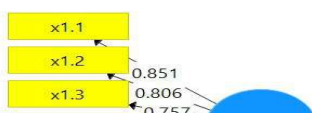


Figure 2. Path Coefficient

From the picture above, it can be seen that all t-statistics have values greater than 1.96 . Thus , each relationship has a significant relationship. The path coefficient table below shows the results of the direct effect hypothesis test:

Table 8. Direct Effects

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Taxpayer Compliance -> Tax Revenue	0.111	0.106	0.127	0.871	0.384
Tax Amnesty Program -> Taxpayer Compliance	-0.007	-0.008	0.133	0.055	0.956
Tax Amnesty Program -> Tax Revenue	0.376	0.387	0.092	4,076	0,000
Tax Socialization -> Taxpayer Compliance	0.349	0.364	0.124	2,807	0.005
Tax Socialization -> Tax Revenue	0.298	0.307	0.100	2,973	0.003

The first hypothesis test on the influence of the Tax Amnesty Program and Tax Revenue obtained a probability value of $0.000 < 0.05$, meaning that The tax amnesty program has a significant effect on motor vehicle tax revenues, the government's positive response to the tax amnesty program is considered very effective in easing the burden on motor vehicle taxpayers. The tax amnesty program created by the government will ease taxpayers who have motor vehicle tax arrears because taxpayers only pay the principal tax, not the fines, so this will benefit taxpayers who have arrears to pay their motor vehicle tax arrears so that it will increase the amount of motor vehicle tax revenues (Budiarti & Fadhilah, 2022) . which concludes that the tax amnesty program does affect motor vehicle tax revenues. Testing the second hypothesis regarding the effect of Tax Socialization on tax revenues obtained a probability value (p-value) of $0.003 < 0.05$ which indicates that Tax Socialization has a significant effect on Tax Revenues. With frequent tax socialization, more and more people will understand the importance and benefits of paying taxes so that people will be encouraged to register themselves as taxpayers and pay their motor vehicle taxes . Tax socialization activities carried out to expand the potential for new taxpayers can certainly be relied on because the number of people is increasing, the higher the level of tax socialization provided by the tax authorities to the community, the more tax revenue will increase (Sari et al., 2020) . Tax socialization carried out by the tax authorities will influence tax revenue received by the state if the people know and understand the related policies. (Wahyudi & Arditio, 2018) . which concludes that tax socialization has a significant effect on motor vehicle tax revenue . Testing the third hypothesis on the effect of Tax Socialization on taxpayer compliance , obtained a probability value (p-value) of $0.005 < 0.05$, which indicates that Tax Socialization has a significant effect on motor vehicle taxpayer compliance. This shows that the more frequent tax socialization is carried out regarding the latest information, benefits, and tax payment procedures, the more taxpayers will receive information and

understand motor vehicle taxes, thereby increasing motor vehicle taxpayer compliance . The provision of socialization by the government helps the public in obtaining information and understanding about taxation, which will ultimately be used as a basis for acting and making decisions regarding their rights and obligations as taxpayers (Ardiyanti & Supadmi, 2020) . which concludes that the tax socialization carried out has a significant effect on taxpayer compliance

5 CONCLUSION

Based on the research results and discussions that have been presented previously, it can be concluded that The Tax Amnesty Program has an impact on Motor Vehicle Tax Revenue . Tax socialization has an impact on Motor Vehicle Tax Revenue . Tax Amnesty Program has no effect on Taxpayer Compliance . Tax Socialization has an effect on Taxpayer Compliance Taxpayer Compliance has no effect on Motor Vehicle Tax Revenue . Tax Amnesty Program has no effect on Motor Vehicle Tax Revenue through Taxpayer Compliance . Motorized Vehicles through Taxpayer Compliance at UPT. SAMSAT North Sumatra .

This research was conducted using scientific methods. However, this study has several limitations, namely: Although many factors affect tax revenue , only tax amnesty programs , tax socialization , and taxpayer compliance are used to influence tax revenue factors . Researchers have limitations in distributing questionnaires. The number of questionnaires that can be submitted is only 100 questionnaires. The results of this study indicate that the leadership of UPT. SAMSAT North Sumatra is actively providing information to the public through print media (newspapers , billboards), electronic media (television, radio) and social media (Facebook, Instagram and others , so that many people understand so that tax revenues will increase.

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